

# MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

July 1, 1938 - June 30, 1940

STATE OF MAINE

**Twentieth Report**  
of the  
**Department of Audit**



**Published pursuant to Chapter 216, Article VI,  
Section 4, Public Laws of 1931**

**For Period**  
**July 1, 1938 to June 30, 1939**



STATE OF MAINE  
DEPARTMENT OF AUDIT

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Augusta, November 1, 1939

Herewith is submitted in summary form a report of the essential facts found in the audits conducted by this department for the year ended June 30, 1939.

The law governing this office requires the State Department of Audit to carry on a continuous post audit of the books, accounts and evidences of financial transactions in the various departments and agencies of the state government and to report on same annually. This is done to the extent permitted by the appropriation made by the Legislature, for, as stated in former reports, the amount made available by the Legislature for auditing the various agencies of the State covers only a part of the auditing which the law requires.

The books and records of the following departments, boards and commissions have been audited and have been found to be kept in proper order, with all receipts, to the best of our knowledge and belief, deposited in the state treasury.

*Commissioner of Agriculture:*

Division of Animal Industry.

Dairy Inspector

Division of Inspections.

Licenses. Blueberry factories  
Bottling establishments  
Factory inspection  
Feed manufacturers  
Fertilizer manufacturers  
Insecticide manufacturers  
Sardine packers

Division of Markets.

Potato inspection service

Division of Plant Industry.

Certified seed

*Commissioner of Finance:*

Departmental supplies

*Forest Commissioner:*

Maine Forestry District

*Insurance Commissioner:*

Licenses

*Port of Portland Authority:*

Operations of Maine State Pier

*Secretary of State:*

Registrar of Motor Vehicles

*State Commissioner of Education:*

Normal school at Gorham

Training school at Fort Kent

Academies receiving State aid

Teachers' Retirement Association

Also the following examining boards:

Board of Dental Examiners

Board of Registration of Nurses

State Board of Professional Engineers

Commissioners of Pharmacy

Maine Real Estate Commission

All vouchers covering State expenditures were reviewed and appear to be in proper order and correct. The State records which record receipts were examined and to the best of our knowledge and belief correctly reflect all transactions.

## MUNICIPAL AUDITING

The Eighty-eighth Legislature in 1937 provided for an annual audit of the counties of the State by this department, and of all cities, towns and village corporations in the State by this department or by public accountants whose competency shall have been approved by this department. It was found impossible to accomplish this enormous task the first year principally due to the fact that at least fifty per cent of all our municipalities had never had proper accounting systems and an equal percentage had never been subject to an audit, but it is with a considerable degree of satisfaction that we are able to report that these audits for the following year (1938-1939) are at this date approaching completion, although it is probable that a few remote municipalities will not be completed this year. A gratifying gain has been made in the installation of the uniform accounting system devised by this department. One chief auditor and eight field auditors are constantly employed in the county and municipal

division. Their work has been supplemented by fifty-four public accountants. Our office force proper can audit about 230 towns, or some 44% of all the municipalities of the State. Comparative statistics of cash receipts and expenditures, tax collections, excise tax, tax commitments, bonded indebtedness, floating debt, trust funds, tax rates, etc., of all cities and towns in the State, with the exception of fifteen in the two counties of Aroostook and Penobscot, are published in this report. A careful study of these tabulations is well worth while.

It is impossible to obtain a true comparison of expenditures in our various municipalities for the reason that we have no uniform fiscal year. For instance, we have municipalities beginning their fiscal periods from November first to May first. In many States the municipalities operate on the basis of the calendar year. True comparative reports are therefore impossible in Maine under our present law.

Of the municipalities audited in the past year differences and shortages were revealed in 59, totaling \$32,061.25. Many times these were due to errors or carelessness, but quite a number can only be considered as direct defalcations. The various amounts have been recovered in practically every case, by immediate adjustment where the difference came about through error, or in other cases, from the offending person, his bondsman or through court action.

The following tabulation shows the various differences referred to:

Eagle Lake.....	\$ 95.78
Jay.....	87.80
Surry.....	284.01
Orland.....	175.40
Lucerne-in-Maine.....	660.54
Manchester.....	32.00
Mount Vernon.....	364.45
Vienna.....	153.05
Boothbay.....	249.41
Byron.....	52.00
Andover.....	171.06
Woodstock.....	89.74
Kenduskeag.....	2.09
East Millinocket.....	5,336.14
Brewer.....	188.00
Corinna.....	219.16
Passadumkeag.....	109.12
Orrington.....	11.05
Stetson.....	217.81

Carmel . . . . .	40.27	
Hampden . . . . .	2,389.31	
Garland . . . . .	226.56	
Lowell . . . . .	94.02	
Lincoln . . . . .	756.46	
Veazie . . . . .	485.65	
Sangerville . . . . .	4.70	
Brownville . . . . .	1,219.64	
Guilford . . . . .	171.33	
Arrowsic . . . . .	84.37	
Palmyra . . . . .	319.72	
Madison . . . . .	37.95	
Searsport . . . . .	11.84	
Stockton Springs . . . . .	6.32	
Columbia . . . . .	411.33	
Columbia Falls . . . . .	4,000.00	plus
New Limerick . . . . .	21.07	
Hammond Plantation . . . . .	24.34	
Harpswell . . . . .	2,230.27	
Rangeley Plantation . . . . .	686.07	
Coplin Plantation . . . . .	109.02	
Eastbrook . . . . .	50.00	
Penobscot . . . . .	1,723.07	
Unity . . . . .	3.00	
Beals . . . . .	14.00	
Deblois . . . . .	17.66	
Trenton . . . . .	33.57	
Codyville Plantation . . . . .	34.34	
Waldo . . . . .	68.83	
Centerville . . . . .	1,283.79	
Palermo . . . . .	464.00	
Williamsburg . . . . .	156.59	
Mercer . . . . .	378.55	
Rockwood . . . . .	127.70	
Oakfield . . . . .	3.50	
Whitefield . . . . .	215.07	
Bath . . . . .	260.36	
Lee . . . . .	154.49	
Waldo . . . . .	68.83	
Vinalhaven . . . . .	5,175.05	
		—————\$32,061.25



## COUNTY AUDITS

One of our auditors spends his entire time in the audit of the receipts and disbursements of the sixteen counties in the State. He also makes a very careful investigation of the financial transactions in the offices of the Register of Probate, Register of Deeds and Clerk of Courts.

For the first time in the history of our State, comparative financial reports were made covering the affairs of our sixteen counties at the end of the calendar year 1938. These reports were of great assistance to the Legislature.

All accounting systems in our counties have been changed or adjusted so that the preparation of financial reports is much simplified.

A statement of the indebtedness of the counties, as of December 31, 1938, appears in this report.

A careful study of the above mentioned tabulation is well worth while.

Due to the different interpretations of law relative to the distribution of personal estate held by counties, this department suggested and the Attorney General recommended legislation which was duly prepared and introduced at the last session. The object of the amendment was to require that moneys of deceased persons held by the counties pending proof by lawful claimants be deposited in separate savings accounts in savings banks instead of being deposited in the general fund of the county, as was the practice in several of our counties. The proposed legislation met opposition and was defeated. It is hoped that this proposed amendment be again introduced in 1941.

In Hancock county the loans with banks are in excess of all taxes due the county, not a desirable situation.

In Washington county the indebtedness is increasing and will continue to increase unless there is a marked change in the tax collection situation.

In Aroostook county there is due for county taxes from ten towns taken over and being administered by the State Emergency Municipal Finance Board, \$61,740.82.

## FARM LANDS LOAN COMMISSION

The Farm Lands Loan Commission, created by an act of the Legislature in 1917 (Chapter 58, Revised Statutes), was intrusted with the investment of the Reserved Land Fund, which on June 30, 1939, amounted to \$864,487.20. Since June 30, 1932, at which time this fund became fully invested, mortgages on farm lands in Maine have been liquidated to the extent of \$150,735.79. Of a total of 297 loans made only 169 were outstanding as of June 30, 1939.

The Reserved Land Fund on June 30, 1939, stood as follows:

Total amount of the fund . . . . .	\$864,487.20
Investments:	
Bonds . . . . .	\$191,750.00
Farm mortgages . . . . .	318,976.27
Savings accounts . . . . .	136,245.95
Savings accounts (impounded) . . . . .	45,685.41
Balance uninvested . . . . .	171,829.57
	\$864,487.20

### COURT AUDITS

The auditing of the dockets of the various courts has been resumed. The object of these audits is to determine the amount due the State and the several counties respectively on account of fines imposed and forfeitures taken for violation of the motor vehicle laws. We also at the same time determine the amount that should be paid over to the Department of Inland Fisheries and Game and to the Commissioner of Sea and Shore Fisheries for violations of law in those departments.

At present (November 1, 1939) the following cases are in the hands of the Attorney General for action:

Frank B. Foster, Brewer	\$1,013.15
Paul F. Fitzpatrick, Gardiner	395.64

In the past year fines and forfeitures for violation of motor vehicle laws, fish and game laws and sea and shore fisheries laws have been as follows:

	<i>Motor Vehicles</i> (State Police)	<i>Fish and Game</i>	<i>Sea and Shore Fisheries</i>
1938-1939 . . . . .	\$24,327.69	\$10,363.52	\$7,260.03

### GENERAL REMARKS AND RECOMMENDATIONS

In the fiscal year 1930-1931 the Port of Portland Authority paid into the State Treasury \$25,000.00 from its earnings at the State Pier to be applied toward paying the State Pier bonds when they should begin to mature, March 1, 1933. This was placed in a sinking fund at 4%, and though the rate of interest has now been reduced, has accumulated until on June 30, 1939, it amounted to \$31,765.74. The fund has not been used and it is recommended that it be transferred

to the reserve to retire State Pier bonds in season to be applied toward paying the \$115,000.00 of these bonds which mature March 1, 1940. Of the total bond issue of \$1,150,000.00 issued for the Port of Portland Authority \$805,000.00 have now been retired, leaving \$345,000.00 to be paid.

When the Maine State Sanatorium Association in 1916 deeded its property in Hebron to the State there was a balance in the hands of the treasurer of that association, the greater part of which represented unexpended balances of State aid granted by the Legislature to that institution. This balance, \$2,874.72, was returned to the treasury in 1928, and was placed at interest in a separate savings account. It has now accumulated until it amounts to \$3,334.80. It is recommended that the Legislature take action in regard to this fund.

ELBERT D. HAYFORD,

*State Auditor*

**COMMISSIONER OF AGRICULTURE****DIVISION OF ANIMAL INDUSTRY  
STATE DAIRY INSPECTOR**

January 1, 1938 - December 31, 1938

Impounded balance . . . . .	\$3,690.48
From 1936 account, received and held . . . . .	1.00
Vehicle licenses issued . . . . .	\$2,340.00
State licenses issued . . . . .	3,397.00
	5,737.00
	\$9,428.48

*Deposited in State Treasury*

January 20, 1938 . . . . .	\$ 918.00
February 3, 1938 . . . . .	1,001.00
February 25, 1938 . . . . .	943.00
March 29, 1938 . . . . .	596.00
June 9, 1938 . . . . .	466.50
September 16, 1938 . . . . .	815.50
November 4, 1938 . . . . .	289.00
January 17, 1939 . . . . .	708.00
	\$5,737.00
Impounded balance . . . . .	3,690.48
From 1936 milk licenses . . . . .	1.00
	\$9,428.48

(A dividend of \$158.16 was received in past year on impounded account and will be deposited in ensuing year's account)

**DIVISION OF INSPECTIONS***Analysis of Foods, Seeds and Fertilizers*

Licenses to feed manufacturers . . . . .	\$10,550.00
Licenses to fertilizer manufacturers . . . . .	8,415.00
Licenses to bottling establishments . . . . .	4,920.00
Licenses to insecticide manufacturers . . . . .	2,370.00
Fines . . . . .	85.00
Analysis fees . . . . .	25.00
	\$26,365.00

*Sardine Inspection*

Licenses of packers . . . . .	\$1,850.00	
Factory inspection . . . . .	9,268.32	
		11,118.32

*Blueberry Inspection*

Licenses to factories . . . . .	1,100.00
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*Miscellaneous*

Miscellaneous receipts . . . . .	7.95
	\$38,591.27

## DIVISION OF MARKETS—POTATO INSPECTION SERVICE

Fiscal Year Ended June 30, 1939

## Billings:

21,675 inspections at \$3.00 . . . . .	\$65,025.00
6,961 inspections at \$1.00 . . . . .	6,961.00
1,578 inspections at \$1.25 . . . . .	1,972.50
400 inspections at \$1.50 . . . . .	600.00
283 inspections at \$1.75 . . . . .	495.25
183 inspections at \$4.75 . . . . .	869.25
1 inspection at \$6.00 . . . . .	6.00
1 inspection at \$2.25 . . . . .	2.25
31 inspections at no fee . . . . .	0

31,113	\$75,931.25
Inspection expense . . . . .	2,230.25
Credits and rebates—rebilled . . . . .	27.00
	\$78,188.50
Deductions . . . . .	58.75
Credits and rebates . . . . .	29.25
	88.00

Net billing of inspections . . . . .	\$78,100.50
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## Credits:

Cash collections . . . . .	\$58,694.45
Accounts receivable . . . . .	19,406.05
	\$78,100.50

*Receipts and Remittances*

Receipts applicable to 1933-34.....	\$ 7.19
Receipts applicable to 1937-38.....	16,903.82
Receipts applicable to 1938-39.....	58,694.45
	<hr/>
Total remitted to Department of Agriculture.....	\$75,605.46

DIVISION OF PLANT INDUSTRY  
CERTIFICATION OF SEED POTATOES

July 1, 1938 - June 30, 1939

Unpaid balance per previous report . . .	\$3,134.42
Add:	
Isaac Libby.....	.63
C. H. Townsend.....	3.00
T. H. McInnis.....	16.50
Otto Produce.....	27.70
Delbert Orcutt.....	.50
Floyd York.....	106.25
	<hr/>
	\$3,289.00
Less:	
Charles L. Winship.....	.25
	<hr/>
	\$3,288.75
Field inspection.....	10,850.93
Hours inspection.....	504.00
Barrel inspection.....	46,495.36
Overpayments rebated.....	8,497.35
	<hr/>
Total debits.....	\$69,636.39
Cash, per Auditor's work sheets.....	\$55,918.02
Credits.....	10,769.47
	<hr/>
Total credits.....	\$66,687.49
Unpaid balance.....	2,948.90
	<hr/>
	\$69,636.39
Cash deposits.....	\$55,918.52
Detail of cash payments as per cards.....	\$55,918.02
Add:	
Advance payment of Robert Cleves in 1938- 1939 cash.....	.50
	<hr/>
	\$55,918.52

**DEPARTMENT OF FINANCE****DEPARTMENTAL SUPPLIES**

A careful physical check of the stock on hand June 30, 1939, was made and bills receivable and payable checked with the departmental supply records.

Stock on hand (Inventory) . . . . .	\$7,324.02
Bills receivable . . . . .	2,712.92
	<hr/>
	\$10,036.94
Less bills payable . . . . .	684.32
	<hr/>
	\$9,352.62
Balance of departmental supply account as shown on Controller's ledger June 30, 1939 . . . . .	3,671.27
	<hr/>
	\$13,023.89
Deduct departmental supply account, (revolving fund) . . . . .	10,000.00
	<hr/>
Net Profit . . . . .	\$3,023.89

Stock on hand has doubled over previous year.

**FOREST COMMISSIONER****Maine Forestry District**

Receipts and Expenditures July 1, 1938, to June 30, 1939

Cash balance, July 1, 1938

Current account . . . . .	\$9,767.59
Impounded account . . . . .	7,917.05
	<hr/>
	\$17,684.64
Receipts for year from State Treasurer . . . . .	160,000.00
Miscellaneous sales, etc. . . . .	2,911.42
	<hr/>
	162,911.42
	<hr/>
	\$180,596.06

**Expenditures:**

Chief wardens . . . . .	\$22,207.74	
Deputy wardens . . . . .	1,284.22	
Expenses of extinguishing fires . . . . .	11,876.54	
Watchmen . . . . .	26,054.33	
Patrolmen . . . . .	26,638.36	
Tools and supplies . . . . .	31,235.15	
Salary and expenses of Commissioner . . . . .	3,196.13	
Clerk hire . . . . .	4,238.00	
Supervision . . . . .	14,306.82	
Improvement . . . . .	17,101.67	
Telephone and telegraph . . . . .	3,561.20	
Printing and binding . . . . .	830.46	
Stationery and supplies . . . . .	263.82	
All other expense . . . . .	2,619.03	
		<u>\$165,413.47</u>
Cash balance June 30, 1939		
Current account . . . . .	\$7,874.44	
Impounded account . . . . .	7,308.15	
		<u>15,182.59</u>
		\$180,596.06

**INSURANCE COMMISSIONER****LICENSES****Receipts:**

Licenses . . . . .	\$42,678.00	
Company receipts . . . . .	4,770.00	
Lightning rod agents . . . . .	38.00	
Service clubs . . . . .	60.00	
Miscellaneous . . . . .	50.00	
		<u>\$47,596.00</u>



## PORT OF PORTLAND AUTHORITY

## MAINE STATE PIER

A detailed check of expenditures was made and compared with the records. The checking account was reconciled with the bank statements. The several savings bank books were compared. The securities in the investment account were all examined and were found to be as here listed with the proper coupons attached.

The records as kept here were found to be in excellent condition and the attached report, we believe, correctly sets forth the financial transactions of the Maine State Pier for the period under review and correctly reflects the financial standing of the Maine State Pier as of June 30, 1939.

*Balance Sheet**Assets:*

Cash.....	\$25,780.35	
Investment account.....	20,350.00	
Accounts receivable.....	1,981.72	
Inventory.....	19,740.86	
Cash impounded.....	18,070.01	
Wharf, structures and buildings.....	1,695,478.42	
		\$1,781,401.36

*Liabilities:*

Accounts payable.....	\$ 81.26	
Plant investment.....	1,715,219.28	
Surplus.....	66,100.82	
		\$1,781,401.36

*Cash Statement*

Cash balance July 1, 1938.....	\$63,511.87	
Total receipts for year.....	59,343.14	
		\$122,855.01
Total expenditure for year.....	\$58,654.65	
Cash balance June 30, 1939:		
Casco Bank & Trust Co.		
(Savings Account).....	\$14,277.74	
Maine Savings Bank		
(Savings Account).....	5,446.66	
Casco Bank & Trust Co.		
(Checking Account).....	5,649.63	
Cash in office.....	406.32	
		25,780.35
Cash impounded.....	18,070.01	
Investment account.....	20,350.00	
		\$122,855.01

*Reconciliation of Checking Account*

Balance as per bank statement . . . . .	\$5,652.88	
Less: Check No. 4540, outstanding . . . . .	3.25	
		<u>\$5,649.63</u>

*Impounded Cash*

Fidelity Trust Co.—Savings . . . . .	\$21,494.00	
Casco Mercantile Trust Co.—Savings . . . . .	25,628.08	
Casco Mercantile Trust Co.—Checking . . . . .	2,284.27	
		<u>\$49,406.35</u>
Previously paid . . . . .	28,980.24	
		<u>\$20,426.11</u>

*Impounded Cash Paid:*

Sept. 21, 1938, Casco Mercantile & Trust Co.—(Savings) . . . . .	\$1,281.40	
Dec. 14, 1938, Fidelity Trust Co.—(Sav- ings) . . . . .	1,074.70	
		<u>\$2,356.10</u>
Balance June 30, 1939 . . . . .	18,070.01	
		<u>\$20,426.11</u>

*Percentage of Impounded Cash Paid*

Casco Mercantile Trust Co.—(Savings) . . . . .	60%
Casco Mercantile Trust Co.—(Checking) . . . . .	40%
Fidelity Trust Co.—(Savings) . . . . .	70%

*Investment Account*

June 30, 1939

1 Chester Water Service Co., 4½s (1958) . . . . .	\$1,050.00	
1 Chester Water Service Co., 4½s (1958) . . . . .	1,050.00	
3 Scranton Gas & Water Co., 4½s (1958) . . . . .	3,150.00	
5 Maine Central R. R. Co., 1st and Col- lateral 4s, (1945) . . . . .	5,075.00	
5 Springfield City Water, 4s (1956) . . . . .	4,950.00	
100 Shares Manufacturer's Trust Co.—Pre- ferred . . . . .	5,075.00	
		<u>\$20,350.00</u>

*Wharf, Structures and Buildings*

Pier site . . . . .	\$ 307,875.50	
Pier proper . . . . .	1,155,079.87	
Steamship sheds . . . . .	185,818.02	
South shed extension . . . . .	19,467.95	
Carpenter shop . . . . .	250.00	
Storage building . . . . .	22,223.06	
Equipment . . . . .	4,471.52	
Garage . . . . .	292.50	
		—————\$1,695,478.42

*Plant Investment*

Wharf, structures and building . . . . .	\$1,695,478.42	
Inventory . . . . .	19,740.86	
		—————\$1,715,219.28

*Income from Pier*

1938 - 1939

Wharfage . . . . .	\$19,158.89	
Handling . . . . .	15,006.74	
Dockage . . . . .	3,626.49	
Water . . . . .	561.94	
Storage . . . . .	5,430.39	
Rentals . . . . .	14,329.96	
Rental equipment . . . . .	12.00	
Port book advertising . . . . .	110.00	
Interest . . . . .	1,227.55	
Miscellaneous . . . . .	180.39	
		—————\$59,644.35

*Expense**Personal Service:*

Officers . . . . .	\$2,500.00	
Managers and clerks . . . . .	5,575.00	
Superintendent and regular men . . . . .	10,058.52	
Repair men . . . . .	5,027.19	
Freight handlers . . . . .	6,833.81	
Unclassified . . . . .	813.79	
		—————\$30,808.31

*General Office Equipment:*

Advertising . . . . .	\$388.01	
Office supplies . . . . .	164.93	
Communication . . . . .	648.37	
Traveling rep. . . . .	311.96	
Traveling directors . . . . .	160.00	
Insurance and fire protection . . . . .	5,134.81	
Unclassified . . . . .	239.66	
Equipment . . . . .	67.81	
	<hr/>	7,115.55

*Operating:*

Heating . . . . .	\$988.75	
Water . . . . .	634.89	
Light and power . . . . .	1,728.00	
Gasoline and oil . . . . .	173.14	
	<hr/>	3,524.78

*Repairs and Equipment:*

Repairs to property . . . . .	\$1,255.91	
Engineer . . . . .	22.74	
Janitor . . . . .	14.91	
Trackman . . . . .	11.29	
Carpenter . . . . .	4.78	
Painter . . . . .	11.94	
Equipment . . . . .	139.52	
	<hr/>	1,461.09

*General Expense:*

Handling freight . . . . .	\$15,281.82	
Unclassified . . . . .	11.75	
	<hr/>	15,293.57

*Specials:*

Refunds . . . . .	\$7.49	
Miscellaneous . . . . .	155.15	
	<hr/>	162.64

		<hr/>	\$58,365.94
Income . . . . .	\$59,644.35		
Expense . . . . .		\$58,365.94	
Increase in surplus . . . . .		1,278.41	
Increase in inventory . . . . .		467.81	
Increase in plant investment . . . . .	467.81		
	<hr/>	<hr/>	
	\$60,112.16		\$60,112.16

**SECRETARY OF STATE**  
AUDIT OF REGISTRATION OFFICES

MOTOR VEHICLES

A detailed audit of the Bangor, Portland and Presque Isle registration branches for the calendar year ended December 31, 1938, has been made. An audit of the main office and of the remaining branches is in progress.

BANGOR BRANCH

Receipts as per cash sheets, verified to bank deposit slips  
filed with Treasurer of State . . . . . \$538,904.95

*Cash Receipts as per Auditor's Work Sheets*

Registrations, passenger . . . . .	\$298,956.99
Truck registrations . . . . .	128,881.78
Operators' and chauffeurs' licenses . . . . .	71,162.50
Trailer registrations . . . . .	3,984.90
Convertible registrations . . . . .	2,876.91
Hire registrations . . . . .	2,565.26
Tractor registrations . . . . .	971.11
Motorcycle registrations . . . . .	438.82
Coach registrations . . . . .	418.00
Side car registrations . . . . .	14.25
Service station registrations . . . . .	9.50
Specials . . . . .	18,911.71
Balance dues, (adjusted later) . . . . .	8,536.48
Refunds . . . . .	742.81
Excise tax . . . . .	235.40
Special numbers . . . . .	156.19
Duplicate certificates . . . . .	34.50
	\$538,897.11
Plus differences on cash sheets . . . . .	7.84
	\$538,904.95

PORTLAND AUTOMOBILE REGISTRATION OFFICE

Calendar Year ended December 31, 1938

Receipts as per cash sheets and verified as per deposit slips  
to credit of Treasurer of State . . . . . \$859,483.43

*Cash Receipts as per Auditor's Work Sheets*

Passenger registrations . . . . .	\$485,577.67
Truck registrations . . . . .	201,261.54
Operators' and chauffeurs' licenses . . . . .	105,216.50
Special certificates . . . . .	33,563.13
Balance due items, (adjusted later) . . . . .	8,408.89
Excise taxes . . . . .	7,122.86
Trailer registrations . . . . .	4,754.42
Convertible registrations . . . . .	4,608.83
Hire registrations . . . . .	3,736.68
Special numbers . . . . .	1,503.53
Motorcycle registrations . . . . .	1,096.49
Refunds . . . . .	851.18
Tractor registrations . . . . .	795.85
Duplicates . . . . .	459.50
Coach registrations . . . . .	354.00
Zone registrations . . . . .	110.00
Side car registrations . . . . .	61.76
	\$859,482.83
Plus net difference on cash sheets . . . . .	.60
	\$859,483.43

## PRESQUE ISLE AUTOMOBILE REGISTRATION OFFICE

Calendar Year ended December 31, 1938

Receipts as per cash sheets and verified as per deposit slips  
to credit of Treasurer of State . . . . . \$274,955.43

*Cash Receipts as per Auditor's Work Sheets*

Passenger registrations . . . . .	\$129,359.25
Truck registrations . . . . .	89,103.40
Operators' and chauffeurs' licenses . . . . .	34,044.50
Trailer registrations . . . . .	1,011.14
Tractor registrations . . . . .	793.41
Hire registrations . . . . .	517.51
Convertible registrations . . . . .	309.57
Motorcycle registrations . . . . .	258.94
Zone registrations . . . . .	208.75
Coach registrations . . . . .	104.50
Side car registrations . . . . .	16.63
Service station registrations . . . . .	9.50

Specials . . . . .	9,096.18	
Balance due, (adjusted later) . . . . .	8,187.01	
Excise tax . . . . .	1,584.74	
Special numbers . . . . .	176.91	
Refunds . . . . .	164.49	
Duplicates . . . . .	9.00	
		\$274,955.43

## AUTOMOBILE INSPECTION DIVISION

Spring Inspection, 1939

Original stickers, serially numbered, as per		
Auditor's work sheets . . . . .	196,287 . . . . .	\$9,814.35
Additional stickers . . . . .	27,973 . . . . .	1,398.65
		\$11,213.00

*Note:* \$3.25 paid over in excess of amount due, as per records.

## STATE COMMISSIONER OF EDUCATION

WESTERN STATE NORMAL SCHOOL, GORHAM

*Cash Statement*

Cash balance, July 1, 1938 . . . . .		\$23,007.68
Receipts:		
1938-1939 tuition account . . . . .	\$17,546.00	
1938-1939 dormitory account . . . . .	43,702.25	
Prior accounts . . . . .	1,627.19	
Deferred notes . . . . .	234.00	
Dormitory receipts . . . . .	864.53	
Interest on savings account . . . . .	173.59	
		\$64,147.56
Disbursements:		
State for tuition . . . . .	\$17,621.00	
Dormitory expense . . . . .	38,585.85	
		56,206.85
		7,940.71
Cash balance June 30, 1939 . . . . .		\$30,948.39

*Proof of Cash Balance*

Cash on hand . . . . .	\$1,086.43
Checking account . . . . .	17,258.03
Savings account, No. 1 . . . . .	2,844.63
Savings account, No. 2 . . . . .	367.54
Savings account, No. 3 . . . . .	370.38
Fidelity Trust Co., (Impounded) . . . . .	9,021.38
	\$30,948.39

## MADAWASKA TRAINING SCHOOL, FORT KENT

July 1, 1938 - June 30, 1939

Cash balance—June 30, 1938 . . . . . \$ 46.12

*Receipts*

Tuition . . . . .	\$3,071.19
Receipts on deferred tuition notes . . . . .	210.00
Dormitory . . . . .	6,616.93
Incidental fees . . . . .	615.50
Student activities . . . . .	1,715.87
	12,229.49
Total available . . . . .	\$12,275.61

*Expenditures*

Tuition . . . . .	\$3,400.00
Dormitory . . . . .	6,223.68
Incidental fees . . . . .	921.33
Student activities . . . . .	1,157.30

*Accounts Payable*

Accounts payable . . . . .	327.05
	\$12,029.36
Cash balance June 30, 1939 . . . . .	246.25
	\$12,275.61



RECEIPTS AND EXPENDITURES OF ACADEMIES AND INSTITUTES  
FOR THE 1939 FISCAL YEAR

	Received from State	Received from Other Sources	Total Receipts	Total Expenditures	Trust Funds (Par Value)	Interest on Trust Funds
Anson Academy	\$2,797.30	\$5,688.94	\$8,486.24	\$8,331.42	\$5,300.00	\$108.14
Aroostook Central Institute	3,022.15	13,182.97	16,205.12	15,971.97		
Berwick Academy	2,114.24	18,195.98	20,310.22	19,728.67	69,346.23*	1,896.61
Bluehill-George Stevens Academy	2,247.20	4,783.64	7,030.84	6,821.51		
Bridgewater Classical Institute	1,848.17	1,584.57	3,432.74	3,038.00		
Bridgton Academy	2,972.72	23,599.47	26,572.19	29,537.26	32,486.58*	1,618.30
Calais Academy	1,750.00	2,333.41	4,083.41	4,028.94	2,463.77	63.48
Cherryfield Academy	1,447.49	2,854.48	4,301.97	4,332.94	9,100.00	224.48
Coburn Classical Institute	2,500.00	15,531.20	18,031.20	17,994.50	41,614.25	1,453.59
Corinna Union Academy	875.00	7,454.22	8,329.22	7,864.40	6,833.75	350.92
East Corinth Academy	3,119.09	4,952.24	8,071.33	8,641.95	12,109.58	494.10
Eastern Maine Institute	1,572.00	2,738.42	4,310.42	4,180.73		
Erskine Academy	2,032.06	4,774.64	6,806.70	7,842.53	20,599.27	593.44
Foxcroft Academy	1,163.00	22,506.05	23,669.05	23,024.87	73,666.31	2,780.05
Freedom Academy	2,701.74	9,040.46	11,742.20	9,172.33		
Fryeburg Academy	3,297.10	45,371.98	48,669.08	48,691.73	30,139.39*	6,750.00
Greely Institute	1,465.35	7,227.83	8,693.18	9,082.91	28,014.47	1,320.13
Hampden Academy	2,434.42	5,630.57	8,064.99	10,217.34	12,384.29	323.00
Hartland Academy	2,458.96	13,911.21	16,370.17	19,303.93	7,000.00	343.83
Hebron Academy	1,000.00	137,383.53	138,383.53	136,926.11	265,313.02†	9,109.30
Higgins Classical Institute	4,178.89	36,168.82	40,347.71	39,504.27	16,500.00	702.89
Leavitt Institute	2,902.06	48,929.27	51,831.33	51,060.19	77,141.50	2,915.70
Lebanon Academy	1,165.37	7,302.11	8,467.48	8,285.97	3,100.00	101.75
Lee Academy	5,257.98	8,759.37	14,017.35	14,339.55	11,025.72	1,757.61
Limington Academy	2,182.60	3,717.00	5,899.60	5,898.11	5,211.05	400.00
Lincoln Academy	3,359.28	23,116.91	26,476.19	24,539.88	21,369.16	685.62
Litchfield Academy	1,419.39	1,565.33	2,984.72	2,759.26	9,312.80	150.00
Maine Central Institute	4,755.14	32,155.73	36,910.87	37,724.14	36,661.19	1,203.90
Maine Wesleyan Seminary and College	2,000.00	9,965.27	11,965.27	12,269.10	243,720.73	9,930.26
Monmouth Academy	3,466.78	7,835.18	11,301.96	11,319.62	7,876.55	246.00
Monson Academy	1,802.76	3,767.05	5,569.81	5,450.46	10,925.00	472.05
Oak Grove School	3,000.00	77,693.50	80,693.50	54,888.70	77,429.26	3,061.83
Parsonsfield Seminary	500.00	8,551.34	9,051.34	8,521.44	124,595.25*	4,521.91
Patten Academy	2,459.34	7,741.19	10,170.53	10,094.85	7,300.00	370.00
Pennell Institute	2,914.57	5,723.01	8,637.58	8,535.75	28,806.54†	1,307.81
Portland University Extension Courses, Inc.	500.00	23,623.05	24,123.05	23,440.14		
Ricker Classical Institute	2,894.10	41,176.40	44,070.50	42,343.75	43,235.22	321.58
Robert W. Traip Academy	2,068.48	17,890.52	19,959.00	18,430.50	35,670.78	1,390.52
St. Joseph's Academy	1,950.93	19,690.07	21,641.00	21,636.60		
Somerset Academy	2,186.99	2,558.84	4,745.83	4,803.48	22,681.11	331.78
Washington Academy	2,437.63	10,262.81	12,700.44	12,575.62	57,752.23	1,648.37
Westbrook Junior College	2,939.81	143,115.90	146,055.71	116,996.30	19,597.35*	355.99
Wilton Academy	3,325.66	19,897.88	23,223.54	23,120.44	19,381.48*	873.35
Wiscasset Academy	2,329.37	4,083.73	6,413.10	5,293.52		
	\$104,815.12	\$914,006.09	\$1,018,821.21	\$958,565.68	\$1,495,663.83	\$60,178.29

\*Book Value

†Of which \$234,631.75 is invested and \$30,681.27 due from General Cash.

‡Of which \$27,878.06 is invested and \$928.48 due from General Cash and Town.

DEPARTMENT OF AUDIT

MAINE TEACHERS' RETIREMENT ASSOCIATION  
INVESTMENT FUND

*Comparative Balance Sheet*

July 1, 1938 - June 30, 1939

<i>Assets:</i>	<i>June 30, 1938</i>	<i>June 30, 1939</i>
Cash.....	\$20,798.67	\$18,161.16
Securities.....	359,526.10	463,735.60
Accounts receivable.....	2,523.36	3,831.81
Amortization of bond discount, United States savings bonds.....	100.00	200.00
	\$382,948.13	\$485,928.57
 <i>Liabilities:</i>		
Members accounts as per ledger cards...	\$377,550.74	\$479,173.61
Reserve for members—1938 contributions	970.04	
Reserve for members—1939 contributions		956.29
Surplus.....	4,427.35	5,798.67
	\$382,948.13	\$485,928.57

*Profit and Loss Statement*

<i>Income:</i>		
Interest on bank deposits.....	\$ 401.62	
Interest on bonds.....	18,398.85	
Dividends on stock.....	490.00	
Accrued interest on securities sold.....	640.00	
Interest on accounts receivable, net.....	331.86	
Interest on delinquent payments from cities and towns.....	104.37	
Amortization of bond discount—United States savings bonds.....	100.00	
	\$20,466.70	
Total net interest earnings.....		\$20,466.70
Profits on sales of securities.....	\$1,285.50	
Loss on sales of securities.....	318.75	
	966.75	
Miscellaneous income.....		.40
		\$21,433.85
Total net income.....		\$21,433.85

*Expense:*

Interest accrued on members accounts to June 30, 1939.....	\$18,338.12	
Accrued interest on securities purchased ...	1,093.24	
Interest accrued on withdrawals.....	350.23	
		<hr/>
Total net interest expense.....	\$19,781.59	
Miscellaneous expense.....	232.70	
Net profit to surplus.....	1,419.56	
		<hr/>
		\$21,433.85
Cash balance July 1, 1938.....		\$20,798.67

*Receipts*

Members contributions, 1937-1938.....	\$101,588.38	
Members contributions, 1938-1939.....	1,060.11	
Accounts receivable.....	11,833.49	
Interest received from banks.....	401.62	
Interest received from securities.....	18,803.85	
Accrued interest on securities sold.....	640.00	
Sale of securities.....	46,278.75	
Interest on accounts receivable.....	213.70	
Profit on securities sold.....	1,128.00	
Refund on acct. of compulsory withdrawals	2.32	
Interest on delinquent payments—cities and		
towns.....	55.27	
Dividends on stock.....	490.00	
		<hr/>
		182,495.49
		<hr/>
		\$203,294.16

*Expenditures:*

Withdrawals of voluntary permanent mem- bers.....	\$ 287.82
Withdrawals of voluntary temporary mem- bers.....	600.29
Withdrawals of compulsory members.....	31,486.41
Purchase of securities.....	150,524.50
Accrued interest on securities purchased...	1,093.24
Special clerk hire.....	80.00
Expense of actuary.....	55.00
Refunds to towns account of overpayment of members contributions.....	55.86

Commissions and expense on securities purchased.....	97.70	
Interest on accounts receivable refund.....	17.09	
Loss on securities sold.....	125.00	
Municipal bond coupons returned unpaid..	405.00	
Accounts receivable adjustment.....	305.09	
		\$185,133.00
Cash balance June 30, 1939.....	18,161.16	
		<u>\$203,294.16</u>

(Note: The average yield of the securities owned by the Association was 4.46% in the investment fund and 4.38% in the reserve fund.)

### EXAMINING BOARDS

#### BOARD OF DENTAL EXAMINERS

July 1, 1938, to June 30, 1939

Dental Registrations 1939, 407 at \$1.00.....	\$407.00	
Dental Registrations 1938, 2 at \$1.00.....	2.00	
Hygienist Registrations, 23 at \$1.00.....	23.00	
Hygienist Examination fees, 5 at \$10.00.....	50.00	
Dentists Examination fees, 9 at \$25.00.....	225.00	
Non-resident Registrations, 2 at \$100.00.....	200.00	
		\$907.00
Remitted to Treasurer of State.....		\$907.00

#### BOARD OF REGISTRATION OF NURSES TO OCT. 1, 1939

Cash balance October 1, 1938.....\$11,461.86

*Receipts:*

Remitted to Treasurer of State, examination permits, etc.....	\$6,169.80	
Dividend on impounded cash.....	50.95	
		<u>6,220.75</u>

\$17,682.61

*Expenditures:*

October 1, 1938, to October 1, 1939.....\$ 4,450.93  
Cash balance, October 1, 1939..... 13,231.68

\$17,682.61

## STATE BOARD OF PROFESSIONAL ENGINEERS

July 1, 1937, to Sept. 30, 1939

## Fees collected:

Resident . . . . .	\$3,584.00
Non-resident . . . . .	780.90

Total credited to "Professional Engineers Fund," . . . . .	\$4,364.90
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## COMMISSIONERS OF PHARMACY

December 1, 1937, to November 19, 1938

*Receipts:*

373 store registrations at \$2.00 . . . . .	\$746.00
5 registered apothecary certificates at \$15.00 . . . . .	75.00
3 qualified assistants' certificates at \$10.00 . . . . .	30.00
4 duplicate certificates at \$2.00 . . . . .	8.00
5 reciprocal information at \$1.00 . . . . .	5.00
	<hr/>
	\$864.00

Deposits with Treasurer of State . . . . .	\$864.00
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November 20, 1938, to July 24, 1939

*Receipts*

351 State registrations at \$2.00 . . . . .	\$702.00
1 reciprocity certificate at \$15.00 . . . . .	15.00
3 duplicate certificates at \$2.00 . . . . .	6.00
3 reciprocal information at \$1.00 . . . . .	3.00
	<hr/>
	\$726.00

Deposits with Treasurer of State . . . . .	\$726.00
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## MAINE REAL ESTATE COMMISSION

October 15, 1937, to June 30, 1939

*Receipts:*

Brokers' licenses (originals) . . . . .	\$5,220.00
Brokers' licenses (renewals) . . . . .	3,460.00
Salesmen's licenses (original) . . . . .	785.00
Salesmen's licenses (renewals) . . . . .	326.00
Branch offices, (duplicate licenses) . . . . .	45.00
	<hr/>
	\$9,836.00

Expenditures . . . . .	6,279.89
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Balance June 30, 1939 . . . . .	\$3,556.11
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**CASH RECEIPTS AND EXPENDITURES —  
STATE OF MAINE**

For Fiscal Year July 1, 1938 - June 30, 1939

(Compiled from Records in the Office of the State Controller)

Cash balance July 1, 1938. . . . . \$5,636,564.71

*Receipts*

Cash receipts July 1, 1938, to June 30, 1939:

Corporation Changes. . . . .	\$ 1,828.56
Foreign Corporations. . . . .	4,970.00
New Corporations. . . . .	2,372.10
Dog License Deficiencies. . . . .	5,311.00
Farm Lands Loan Commission, Interest	21,466.40
Fees of Office. . . . .	55,754.38
Fines and Licenses—Sea and Shore Fish- eries. . . . .	7,260.03
Interest on General Fund. . . . .	3,652.62
Miscellaneous Items. . . . .	24,426.50
Tax on Collateral Inheritance and Es- tate Tax. . . . .	577,647.97
Tax on Express Companies. . . . .	12,277.37
Tax on Insurance Companies. . . . .	699,252.38
Tax on Loan and Building Associations	2,947.46
Tax on Parlor and Sleeping Car Cos. . .	709.36
Tax on Personal Property. . . . .	6,843.70
Tax on Railroad Companies. . . . .	979,106.63
Tax on Savings Banks and Trust Cos. .	243,337.53
Tax on Telephone and Telegraph Cos. .	354,616.98
Tax on Corporations. . . . .	226,510.47
Duties on Commissions. . . . .	3,735.00
State Institutions. . . . .	93,902.63
Board and Care of Neglected Children. .	210,264.03
State Tax, incl. Unincorporated Lands. .	4,925,046.73
State Tax on Wild Lands—Suspense . .	20,858.90
Automobile Fees. . . . .	3,637,608.26
Gasoline Taxes. . . . .	5,808,199.13
State Highway Commission — Bonds, Federal Aid, etc. . . . .	3,040,141.14
To Highway Appropriations All Other. .	3,225,014.55
Income Credited to Appropriations. . . .	4,649,378.60
Tax on Bank Stock. . . . .	135,849.54
Federal Vocational Education. . . . .	131,471.62

Tax on Maine Forestry District . . . . .	139,225.62
County Taxes . . . . .	109,648.13
Departmental Supplies . . . . .	27,385.15
Dog Licenses . . . . .	73,532.00
Lands Reserved for Public Uses—Trust Fund . . . . .	7,476.66
Farm Lands Loan Commission—Repay- ment of Loans . . . . .	11,326.89
State Trust Fund . . . . .	15,494.20
Maine Teachers' Retirement Association	140,109.52
Passamaquoddy Indian Fund . . . . .	243.31
Interest on State Trust Funds . . . . .	42,745.90
Dividends on Closed Banks . . . . .	19,722.10
Int. on State Taxes and Wild Land Tax	33,930.44
Maine State Liquor Commission . . . . .	5,742,622.18
Maine State Licensing Bureau—Beer . .	582,122.59
Unemployment Compensation Fund . . .	4,029,241.58
Unemployment Benefit Fund . . . . .	3,747,314.19
1937 Deficiency (Emergency Beer Tax)	812,938.87
Federal Highway Funds . . . . .	1,116,818.78

Total receipts July 1, 1938 to June 30, 1939 . . . . . 45,763,659.68

Cash balance and receipts for the year . . . . . \$51,400,224.39

*Expenditures*

Cash Expenditures July 1, 1938, to June 30, 1939:

Adjutant General . . . . .	\$ 254,599.98
Attorney General . . . . .	34,124.32
Bank Commissioner . . . . .	56,476.60
Bureau of Taxation . . . . .	149,039.20
Bureau of Budget . . . . .	14,564.95
Bureau of Accounts and Control . . . . .	161,328.85
Bureau of Purchases . . . . .	23,905.75
Bureau of Institutional Service . . . . .	54,341.04
Bonds—Interest . . . . .	3,119,797.35
Commissioner of Agriculture . . . . .	441,095.15
Commissioners of Uniform Legislation . .	163.55
County Attorneys . . . . .	24,049.55
Department of Health and Welfare . . .	1,710,213.78
Department of Labor and Industry . . .	22,819.92
Examining Boards . . . . .	38,729.29

Executive Department . . . . .	50,509.32
Forest Commissioner . . . . .	220,642.36
Gasoline Tax Adminis. and Rebates . . .	222,402.42
Industrial Accident Commission . . . . .	33,141.06
Inland Fish and Game . . . . .	511,530.93
Insurance Commissioner . . . . .	31,936.40
Legislative Department . . . . .	227,644.47
Maine Development Commission . . . . .	231,906.71
Maine State Library . . . . .	40,909.31
Maine Real Estate Commission . . . . .	2,587.61
Maine State Licensing Com. (Beer) . . . .	74,605.82
Maine State Liquor Commission . . . . .	3,993,770.02
Miscellaneous . . . . .	347,248.40
Public Utilities Commission . . . . .	90,763.55
Passamaquoddy and Penobscot Indians	99,698.76
Sea and Shore Fisheries . . . . .	112,705.05
Secretary of State . . . . .	189,124.51
Social Security Fund . . . . .	3,819,469.91
State Auditor . . . . .	46,422.43
State Commissioner of Education . . . . .	2,896,101.04
State Department of Health . . . . .	182,412.70
State Department of Public Welfare . . .	1,458,429.71
State Highway Police . . . . .	318,356.88
State Park Commission . . . . .	3,089.80
State Racing Commission . . . . .	13,509.80
Superintendent of Public Buildings . . .	81,881.24
Supreme Judicial and Superior Courts . .	169,591.06
Treasurer of State . . . . .	24,984.93
Unemployment Compensation Fund . . .	3,912,689.34
Unemployment Compensation Commis- sion Administration . . . . .	569,930.06
Unemployment Compensation Benefit Fund . . . . .	3,884,409.20
University of Maine . . . . .	657,225.34
Augusta State Hospital . . . . .	407,080.57
Bangor State Hospital . . . . .	340,952.00
Central Maine Sanatorium . . . . .	189,299.27
Maine School for the Deaf . . . . .	48,492.95
Maine State Prison . . . . .	259,628.88
Northern Maine Sanatorium . . . . .	131,251.01
Pownal State School . . . . .	324,555.24
State Military and Naval Children's Home . . . . .	25,128.23



State Reformatory for Men . . . . .	57,669.98
State Reformatory for Women . . . . .	65,656.99
State School for Boys . . . . .	68,229.87
State School for Girls . . . . .	80,546.07
Western Maine Sanatorium . . . . .	142,022.86
State Highway Commission . . . . .	13,331,634.16
Federal Highway Funds . . . . .	282,898.31
Miscellaneous Revenue Accounts:	
Maine Teachers' Retirement Asso. . . . .	113,230.59
Central Mailing Room . . . . .	90,327.64
Departmental Supplies . . . . .	24,564.89
Departmental Garage . . . . .	55,320.32
County Taxes . . . . .	109,651.83
Farm Lands Loan Com.—Expenses . . . . .	9,924.92
Tax on Bank Stock . . . . .	112,745.79
State Tax on Wild Lands—Suspense . . . . .	19,794.98
State Trust Fund . . . . .	14,793.31
Lands Reserved Fund—Investments . . . . .	27,300.20
Miscellaneous Accounts . . . . .	21,107.83

Total expenditures July 1, 1938 to June 30, 1939 . . . . .	\$46,978,688.11
Cash balance July 1, 1939 . . . . .	4,421,536.28
Expenditures for the year and cash balance . . . . .	\$51,400,224.39

## INDEBTEDNESS OF COUNTIES OF MAINE

AS DETERMINED BY STATE DEPARTMENT OF AUDIT  
UNDER THE TERMS OF CHAPTER 206,  
PUBLIC LAWS OF 1937

	<i>Indebtedness</i> <i>Dec. 31, 1938</i>
Androscoggin County . . . . .	\$138,777.70
Aroostook County . . . . .	92,357.72
Cumberland County . . . . .	*585,000.00
Franklin County . . . . .	32,067.20
Hancock County . . . . .	306,009.10
Kennebec County . . . . .	00
Knox County . . . . .	53,500.00
Lincoln County . . . . .	50,919.14
Oxford County . . . . .	*144,000.00
Penobscot County . . . . .	70,609.72
Piscataquis County . . . . .	24,000.00
Sagadahoc County . . . . .	32,604.21
Somerset County . . . . .	22,271.72
Waldo County . . . . .	3,250.00
Washington County . . . . .	†486,496.48
York County . . . . .	254,035.20
	\$2,295,898.19

\*Bonded Indebtedness.

†\$356,000 of this is Washington County Railroad refunding bonds.

## COMPARATIVE STATISTICS CITIES AND TOWNS OF MAINE †

ANDROSCOGGIN COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
18,571	Auburn . . . . .	\$1,305,772.70	\$684,985.73	104.8	\$643,800.00	\$627,200.00		\$22,377.50*	39
806	Durham . . . . .	35,970.67	23,732.58	102.6	20,379.64	15,900.00		1,783.27*	45
784	Greene . . . . .	53,320.35	26,036.52	97.9	4,000.00	5,300.00		2,760.04	40
729	Leeds . . . . .	43,413.19	25,056.73	93.7	9,000.00	8,000.00	\$6,240.45	39,883.44*	65
34,939	Lewiston . . . . .	2,415,378.40	1,233,692.55	94.4	1,521,000.00	1,322,000.00	103,559.24	1,379.18*	38
4,002	Lisbon . . . . .	304,986.77	124,156.49	101.9	155,200.00	163,200.00	19,739.74	9,606.67*	42.50
1,113	Livermore . . . . .	72,091.38	40,420.98	107.2	31,000.00	33,175.50	153.75	17,289.20	62
3,148	Livermore Falls . . . . .	135,471.34	99,233.32	98.7	63,500.00	55,000.00		4,248.25*	45
2,033	Mechanic Falls . . . . .	130,107.72	65,503.50	99.9	67,000.00	35,000.00		1,058.69*	58
635	Minot . . . . .	48,451.43	22,707.68	104	6,000.00	6,000.00	53.00	50.00*	64
1,503	Poland . . . . .	68,005.88	54,547.30	68.6	26,000.00	36,000.00		18,775.69*	50
1,362	Turner . . . . .	70,647.98	50,199.38	96.4	29,791.43	28,466.43		4,318.15*	48
446	Wales . . . . .	20,773.21	11,150.04	100				2,201.16*	40
1,134	Webster . . . . .	60,167.59	33,067.27	104.1	16,200.00	19,700.00	55.22	1,143.96*	58
71,205	14	\$4,764,558.61	\$2,494,490.07	98.1 Average	\$2,592,871.07	\$2,354,941.93	\$129,801.40	\$126,875.20	49.60 Average

\*Trust Funds legally invested.

†Fourteen of the sixteen counties were completed for the last fiscal year. It is expected that every municipality can be included next year.

DEPARTMENT OF AUDIT

## AROSTOOK COUNTY—MUNICIPAL YEAR, 1938-1939

TWENTYTHIRD REPORT

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
324	Amity . . . . .	\$11,575.67	\$7,482.11	107.6	\$500.00	\$500.00	\$8,706.23		98
2,198	Ashland . . . . .	85,590.83	58,231.67	99.9	51,882.41	52,589.92	47,913.78	12,111.65 *	80
245	Bancroft . . . . .	15,006.52	6,400.32	101.6	3,226.22	2,726.22	247.75	12,346.01 *	60
288	Benedicta (No report) . . . . .								
1,061	Blaine (No report) . . . . .								
1,235	Bridgewater (No report) . . . . .								
7,248	Caribou . . . . .	668,175.35	233,456.45	109.7	240,100.00	295,900.00	16,223.84	614.21 *	66
617	Castle Hill (No report) . . . . .								
409	Chapman . . . . .	19,880.23	9,009.65	109.3	8,839.11	8,839.11	10,258.31	8,288.02	48
626	Connor (No report) . . . . .								
403	Crystal (No report) . . . . .								
262	Dyer Brook . . . . .	12,257.49	11,160.65	72.9	6,875.00	7,375.00	9,124.26	2,366.75	78
1,780	Eagle Lake . . . . .	31,921.84	22,470.30	113.5	15,370.40	14,531.17	9,398.19	9,513.23	95
1,505	Easton . . . . .	72,559.41	46,921.17	92	29,500.00	39,900.00	875.00	4,783.25	65
5,398	Fort Fairfield . . . . .	376,064.68	224,773.92	92.7	315,000.00	298,000.00		5,737.37	45.60
4,726	Fort Kent . . . . .	100,777.74	74,303.77	106.4	85,350.15	82,496.21	48,768.36	615.64 *	66
1,525	Frenchville . . . . .	43,093.34	24,717.88	108.7	5,900.00	5,300.00	21,740.98		71
1,408	Grand Isle . . . . .	33,267.55	22,395.80	90.2	21,410.85	21,410.85	7,700.11		100
251	Haynesville . . . . .	10,539.32	5,760.16	109.2	1,662.60	2,337.60	3,472.77		103
195	Hersey . . . . .	9,390.41	5,521.59	95.8	1,200.00	1,200.00	425.00		68
1,054	Hodgdon . . . . .	49,701.65	27,145.36	95.1	21,300.00	22,180.00	8,242.54	944.27	71
6,865	Houlton . . . . .	570,392.63	256,785.29	95	163,300.00	178,000.00	22,611.51	33,031.50 *	57
1,455	Island Falls . . . . .	56,101.34	31,743.47	103.1	10,500.00	9,500.00	11,397.76	2,600.00	76
1,953	Limestone . . . . .	106,070.82	79,537.80	97.7	27,000.00	23,000.00	40,056.34	2,950.76	77
753	Linneus . . . . .	21,524.04	20,446.16	87.0	16,618.10	16,240.58	27,178.98	1,850.00	78
1,035	Littleton . . . . .	81,446.61	24,969.44	112.8	17,752.57	33,900.00	8,337.11		40
361	Ludlow . . . . .	13,692.60	8,487.67	114.1	4,886.84	4,786.84	1,254.43	920.00	67
3,533	Madawaska . . . . .	218,307.03	123,497.90	99	84,500.00	91,000.00	36,135.52	800.00	51.80
1,283	Mapleton . . . . .	49,685.77	38,893.95	97.9	30,400.00	29,100.00	3,681.67	926.50	59
1,837	Mars Hill . . . . .	131,719.80	61,529.06	111.3	42,250.00	44,250.00	10,337.01	50.00	55
584	Masardis . . . . .	19,434.62	16,518.42	102.2	8,860.86	8,860.86	13,951.32	5,630.78	75
458	Merrill (No report) . . . . .								
1,467	Monticello . . . . .	43,321.24	32,648.79	107.1	30,518.96	29,183.12	17,899.07	1,625.00	56
405	New Limerick . . . . .	32,891.71	11,539.86	81.9	9,500.00				60
898	New Sweden (No report) . . . . .								
982	Oakfield . . . . .	47,305.81	29,080.20	93.2	19,700.00	19,300.00	12,588.13	7,547.98	100
161	Orient . . . . .	16,242.66	5,921.42	122.7		200.00	9,589.43	4,495.18	85

691	Perham . . . . .	23,420.01	15,408.20	96.4	9,890.92	8,890.92		9,326.51	40
886	Portage Lake . . . . .	24,714.67	18,753.82	81.7	7,000.00	5,500.00		2,438.00	81
6,965	Presque Isle . . . . .	387,317.26	253,184.38	93.5	137,700.00	205,500.00	5,457.57	44,237.92*	55
1,596	St. Agatha . . . . .	40,859.65	27,311.91	85.1	12,911.05	12,658.46	37,873.07		77
1,027	Sherman . . . . .	41,990.73	26,138.85	107.5	14,300.00	14,300.00	14,776.06	13,483.18	70
442	Smyrna (No report) . . . . .								
1,101	Stockholm . . . . .	23,534.44	13,342.39	101	12,232.49	12,232.49	7,911.25	11,164.79	66
4,721	Van Buren . . . . .	117,159.58	86,460.91	104.3	137,252.59	137,252.59	134,283.36		85
384	Wade (No report) . . . . .								
1,974	Washburn . . . . .	165,498.01	57,701.30	124.4	72,000.00	74,000.00	3,392.81	1,659.32	105.70
776	Westfield . . . . .	46,647.44	19,756.66	116.7	8,800.00	18,000.00			40
323	Weston . . . . .	15,966.78	8,146.63	101.7	1,567.78	1,767.95	2,041.73	931.25	109.80
1,308	Woodland . . . . .	48,810.83	23,758.94	109.6	15,130.00	9,130.00		3,075.00*	70
438	Allagash Plantation . . . . .	18,339.20	17,105.58	92.1				534.89	52
241	Cary Plantation . . . . .	10,878.94	5,356.18	106.5				5,232.57	72
642	Caswell Plantation . . . . .	12,416.43	12,853.75	88.7	13,118.11	12,886.61	11,168.71		70
521	Cyr Plantation . . . . .	13,036.94	7,596.21	103.8	950.00	500.00		346.03	44.50
97	E Plantation . . . . .	4,621.29	3,398.72	94				799.60	61
91	Garfield Plantation . . . . .	5,016.79	3,201.62	117.6	800.00	800.00	1,930.36		58
77	Glenwood Plantation . . . . .	3,970.72	6,046.60	41.1	3,500.00	3,500.00	6,359.73		130
486	Hamlin Plantation . . . . .	12,386.47	8,817.76	109		261.98	186.98	4,933.95	55
95	Hammond Plantation . . . . .	9,747.50	4,620.43	99.6		300.00		21.75	104.80
163	Macwahoc Plantation . . . . .	5,895.83	4,062.24	96.1				2,572.24	60
169	Moro Plantation . . . . .	8,282.70	1,634.37	219.2				762.07	48
32	Nashville Plantation . . . . .	4,686.60	2,910.89	94.8					40
538	New Canada Plantation . . . . .	16,866.15	11,571.31	98.3	6,782.76	6,288.44	6,388.39		75.70
176	Oxbow Plantation . . . . .	5,016.48	3,606.50	83.9				3,037.73	45
495	Reed Plantation . . . . .	(No report)							
1,367	St. Francis Plantation . . . . .	23,336.48	18,533.86	88.7	14,201.37	14,201.37	16,569.37		103
569	St. John Plantation . . . . .	18,530.68	11,909.93	89.6			870.00	1,876.00	72
186	Silver Ridge Plantation . . . . .	(No report)							
1,145	Wallagrass Plantation . . . . .	26,471.41	14,671.21	132	6,772.32	5,772.32	7,642.90		75
87	Westmanland Plantation . . . . .	8,563.74	4,023.38	93.5				375.00	31
408	Winterville Plantation . . . . .	8,759.99	3,694.59	106.8	1,600.42	1,415.00	3,637.30		78
87,005	59	\$4,100,682.48	\$2,216,929.35	101.8 Average	\$1,750,975.86	\$1,896,135.61	\$688,038.15	\$206,764.07	69.93 Average

\*Trust Funds legally invested.

## CUMBERLAND COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
694	Baldwin . . . . .	\$ 42,673.07	\$29,694.73	98.7	\$ 7,000.00	\$ 5,000.00			45.
2,649	Bridgton . . . . .	158,657.63	92,267.73	93.8	39,500.00	47,000.00	\$217.84	\$45,722.72 *	53.
7,604	Brunswick . . . . .	651,352.58	254,515.70	102.3	243,815.00	269,715.00		99,538.70 *	45.
2,376	Cape Elizabeth . . . . .	196,051.09	129,656.04	100.1	131,500.00	122,500.00		3,753.23 *	39.40
713	Casco . . . . .	44,449.17	23,300.36	104.6	8,500.00	16,000.00	65.04	220.86 *	55.
1,378	Cumberland . . . . .	123,641.57	65,180.18	94.1	13,000.00	29,500.00	157.87	30,562.87 *	36.
2,041	Falmouth . . . . .	158,262.10	112,262.44	95.5	78,080.00	67,040.00		1,346.49 *	37.80
2,184	Freeport . . . . .	131,485.59	82,509.40	112.2	26,679.06	20,000.00		16,492.39 *	48.
3,035	Gorham . . . . .	254,186.54	103,684.31	121.2	3,809.75	69,809.75		32,946.37 *	36.60
1,189	Gray . . . . .	80,978.95	39,596.10	102.0	8,000.00	8,185.65		15,543.01	55.
1,364	Harpswell . . . . .	144,368.58	60,983.76	107.2	30,453.16	45,000.00	4,693.02	45,000.00	45.
966	Harrison . . . . .	64,762.85	35,129.48	102.4	13,750.00	12,300.00		3,013.22	55.
641	Naples . . . . .	49,874.55	29,385.24	97.0	6,750.00	7,250.00		1,925.37 *	60.
1,866	New Gloucester . . . . .	83,039.56	35,542.02	97.0	18,500.00	11,500.00	158.98	1,650.88	52.
569	North Yarmouth . . . . .	33,817.60	19,151.81	115.6	4,300.00	3,498.58	64.09	7,933.42 *	49.
568	Otisfield . . . . .	37,003.14	21,078.55	96.5	4,100.00	4,100.00	18.70	9,956.05 *	61.40
70,810	Portland . . . . .	6,995,444.05	3,729,933.03	98.9	4,935,310.24	4,960,405.07	582,380.77	922,428.90 *	47.60
462	Pownal . . . . .	26,903.16	14,996.07	112.3	3,000.00	3,000.00	737.64	4,614.17 *	54.
446	Raymond . . . . .	39,831.05	25,577.11	96.7			18.00	3,613.90	45.
2,445	Scarboro . . . . .	189,351.50	128,531.81	98.8	41,500.00	20,000.00	608.43	3,100.00	44.
470	Sebago . . . . .	44,600.41	29,085.59	105.0	1,600.00			325.34 *	51.
13,840	South Portland . . . . .	1,095,370.81	646,682.25	100.2	583,000.00	593,000.00	81,205.96	593,000.00	50.
1,317	Standish . . . . .	121,706.05	77,207.38	100.0	15,000.00	20,539.77		20,539.77	42.
10,807	Westbrook . . . . .	576,513.66	368,971.38	98.6	361,000.00	334,000.00	11,813.42	2,671.39 *	42.
2,076	Windham . . . . .	199,196.50	100,150.00	98.6	43,666.67	42,333.33	152.95	42,053.33	39.
2,125	Yarmouth . . . . .	130,983.28	82,859.81	103.1	8,735.00	6,000.00		5,163.66	44.
								13,090.00 *	55.60
134,635	26	\$11,674,505.04	\$6,337,932.28	102.0 Average	\$6,630,548.88	\$6,717,677.15	\$682,292.71	\$1,267,666.27	47.90 Average

\*Trust Funds legally invested

FRANKLIN COUNTY—MUNICIPAL YEAR 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
302	Avon . . . . .	\$27,494.24	\$11,812.97	111.2	\$3,000.00	\$2,500.00	\$992.43	\$145.05*	65.
247	Carthage . . . . .	14,611.15	7,767.92	106.8	1,000.00	1,000.00		1,050.00	55.
575	Chesterville . . . . .	31,092.18	13,523.50	100.	1,000.00			1,806.10	44.
601	Eustis . . . . .	34,795.49	19,638.78	106.8	15,000.00	13,000.00	14.00	13,250.66	46.
3,600	Farmington . . . . .	187,557.00	125,717.70	96.8	98,000.00	93,000.00		33,809.92*	45.
342	Industry . . . . .	16,988.64	11,366.58	101.5	8,150.00	7,150.00		1,013.43*	65.
3,106	Jay . . . . .	210,228.61	123,316.60	104.3	65,748.00	63,148.00	1,963.36	4,396.00*	50.
1,024	Kingfield . . . . .	31,907.71	24,751.67	100.2	5,215.00	5,215.00	3,000.00	2,007.89	63.
207	Madrid . . . . .	15,142.16	8,754.93	108.8	3,000.00	3,000.00		500.00	73.
750	New Sharon . . . . .	42,119.60	21,390.41	102.5	20,988.60	19,488.60		1,700.00*	62.
447	New Vineyard . . . . .	29,325.87	15,705.94	98.1	3,000.00	1,000.00		4,222.61*	67.
1,143	Phillips . . . . .	60,708.94	31,436.03	99.9	16,100.00	21,100.00		4,296.70*	53.
1,472	Rangeley . . . . .	105,707.69	70,163.30	101.9	49,539.36	46,690.93	3,647.66	3,473.57*	43.
88	Salem . . . . .	7,226.79	3,879.83	102.1	1,300.00	1,300.00	445.23		55.
877	Strong . . . . .	51,577.06	28,634.20	99.9	11,690.57	11,690.57		2,075.84*	54.
315	Temple . . . . .	17,951.92	9,699.40	110.	4,400.00	3,900.00		2,002.76	54.
493	Weld . . . . .	24,234.99	17,854.20	95.				1,444.92*	48.
3,266	Wilton . . . . .	133,918.10	88,397.88	102.1	26,000.00	21,000.00		2,958.15	47.
69	Coplin Plantation . . . . .	6,003.84	3,155.16	76.2			250.77		39.
211	Dallas Plantation . . . . .	12,627.32	8,761.99	100.					44.
79	Rangeley Plantation . . . . .	11,637.96	4,237.36	100.3					19.
79	Sandy River Plantation . . . . .	16,522.99	4,917.60	97.9		1,000.00			28.
19,293	22	\$1,089,380.25	\$654,883.95	101. Average	\$333,131.53	\$315,183.10	\$10,313.45	\$80,153.60	51. Average

\*Trust Funds legally invested.

DEPARTMENT OF AUDIT

HANCOCK COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
163	Amherst	\$7,284.46	\$4,320.96	81.1	\$1.75			\$1,288.80	60
86	Aurora	9,869.17	4,100.93	91.8		\$1,000.00		1,000.00*	55
4,486	Bar Harbor	525,019.60	346,072.12	99.9	224,393.87	195,838.87		10,385.93*	48
1,439	Bluehill	66,527.44	51,246.22	95.4		22,100.00		7,555.48*	44
782	Brooklin	32,529.91	21,541.59	97.7	6,000.00	5,000.00	\$207.79	579.65*	45
810	Brooksville	40,943.97	23,461.27	97		1,500.00		628.07*	68
2,135	Bucksport	142,995.94	158,943.64	57	100,800.00	106,806.30		7,386.99	69
726	Castine	47,659.23	29,456.90	97.4		5,717.57	1,226.30	10,406.53	45
349	Cranberry Isles	17,404.05	13,948.15	97.8	5,500.00	5,000.00			37
279	Dedham	17,413.20	16,811.67	74.6			9,613.05	1,256.50	42
1,266	Deer Isle	67,548.06	37,905.41	92.8	10,175.10	10,000.00	600.00		70.85
199	Eastbrook	9,532.19	5,062.59	98.3		1,200.00	818.24	502.00	48
3,557	Ellsworth	246,183.29	176,341.29	95.4	252,000.00	238,000.00	28,283.55	24,898.17*	52
820	Franklin	27,104.03	17,868.60	90.5	10,000.00	9,000.00	6,478.17	200.00*	60
1,115	Gouldsboro	41,709.73	24,652.41	103.6	10,400.00	8,800.00	208.08	800.00*	47
760	Hancock	25,888.59	17,383.03	98.2			185.86		46
354	Lamoine	19,183.09	13,168.34	97.2	2,200.00	1,000.00	287.18		57
155	Mariaville	10,472.21	5,529.98	90.4			958.49		61
2,022	Mount Desert	265,531.19	204,664.06	98.3	174,825.00	193,645.00		2,500.00*	51.50
891	Orland	35,773.87	24,592.95	102.8	15,700.00	15,500.00	4,374.41	2,393.00	61
88	Otis	9,219.15	4,936.92	92.9			452.32	661.20	60
708	Penobscot	26,351.95	15,653.27	90.1	8,030.52	7,857.53	4,397.58	2,027.65	66
699	Sedgwick	32,001.96	17,817.08	102				1,362.04*	64
143	Sorrento	20,659.61	13,931.80	95.1				125.00*	38
888	Southwest Harbor	69,388.99	56,818.78	99.2	26,330.00	25,330.00		2,906.79*	44
1,418	Stonington	64,685.88	41,155.08	98.4		5,000.00	1,207.19	2,082.11*	62.40
873	Sullivan	36,971.31	24,293.17	98.6	14,000.00	13,000.00	7,412.90		59
488	Surry	25,051.43	16,566.70	98.8	1,000.00			1,803.45	57
576	Swan's Island	15,799.31	8,851.44	102.1	4,500.00	5,500.00	1,177.08	2,000.00	47.30
954	Tremont	50,111.14	29,919.92	91.4	12,666.11	14,666.11		861.52	64
338	Trenton	13,949.87	10,194.42	100	5,700.00	4,600.00	430.00		60
228	Verona	11,766.81	6,753.21	86.5	3,000.00	2,500.00		88.51*	65
135	Waltham	8,181.89	4,770.52	90.7		500.00		1,449.29*	57
517	Winter Harbor	40,020.40	23,439.75	99.8	9,132.00	10,132.00		359.42*	46
117	Long Island Plantation	6,732.06	1,721.74	94.1	200.00	4.19	84.50		61
34	Osborn Plantation	5,408.14	1,917.54	42.2	150.00		500.99		32
45	No. 33 Plantation	5,785.14	2,018.73	97.9		1,575.00	280.50		28.50
30,643	37	\$2,098,658.26	\$1,477,832.18	92.8 Average	\$899,404.35	\$912,347.57	\$69,184.18	\$87,508.10	53.47 Average

\*Trust Funds legally invested.



KENNEBEC COUNTY—MUNICIPAL YEAR, 1938-1939

DEPARTMENT OF AUDIT

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
923	Albion	\$35,845.13	\$20,956.70	103.9	\$3,000.00	\$2,000.00		\$2,388.90*	48.
17,198	Augusta	1,062,076.53	553,553.68	98.6	593,340.00	610,375.00	\$947.11	96,230.02*	44.
978	Belgrade	66,411.19	41,759.46	99.7	25,600.00	24,600.00	119.60	23,666.88*	52.
1,156	Benton	53,027.20	29,835.65	112.8	32,185.84	32,000.00	2,110.49	1,817.81*	50.
2,210	Chelsea	34,417.87	18,406.51	85.9	8,000.00	7,000.00	3,005.02	336.26*	70.
1,163	China	45,262.83	26,090.57	100.	1,000.00	1,000.00	24.92	1,186.25*	40.
1,354	Clinton	67,804.59	34,572.27	97.6	25,550.15	22,896.90	1,500.00	14,501.50*	55.
1,044	Farmingdale	46,930.97	33,671.93	100.				1,615.09*	38.
396	Fayette	27,119.62	13,891.65	100.	5,000.00	3,000.00		2,963.28*	60.
5,609	Gardiner	563,669.26	205,447.56	84.5	249,000.00	326,000.00	31,818.70	31,324.55*	40.
2,675	Hallowell	155,639.40	88,424.15	95.9	73,000.00	68,000.00		11,131.74	48.
773	Litchfield	52,117.78	25,299.73	122.7	15,000.00	9,500.00		3,200.14*	56.
492	Manchester	29,329.58	17,918.92	93.		1,000.00		1,750.70*	41.
1,344	Monmouth	75,742.88	46,731.89	111.4				27,584.12*	46.
755	Mt. Vernon	42,041.69	22,195.71	99.7	14,000.00	14,000.00	395.81	20,031.11*	54.
2,664	Oakland	190,338.74	89,480.12	101.	35,000.00	64,750.00		12,330.41*	60.
893	Pittston	34,350.85	18,363.50	105.5	16,000.00	15,000.00	2,504.65	52.00*	47.
1,377	Randolph	45,945.20	24,008.66	94.2	16,000.00	15,000.00	8,971.70		62.
881	Readfield	40,022.16	27,280.95	101.4	18,000.00	13,000.00		11,969.89*	60.
398	Rome	33,159.31	18,405.31	111.6	8,500.00	8,000.00	532.59	613.31*	39.
980	Sidney	53,753.60	25,981.98	102.1	11,000.00	12,000.00	111.36	2,963.53*	60.
1,815	Vassalboro	94,871.59	58,426.54	102.9	50,050.00	43,050.00		6,603.61	57.
318	Vienna	18,145.03	9,119.82	102.5	6,000.00	5,100.00	727.51	1,642.36*	66.
15,454	Waterville	1,186,198.03	589,951.88	98.4	761,000.00	706,500.00		106,640.71*	45.
464	Wayne	45,026.85	18,392.85	102.3	14,662.66	16,000.00	759.49	1,100.00	50.
627	West Gardiner	28,661.72	21,997.06	109.	14,041.00	13,541.00		1,200.00*	51.
565	Windsor	30,357.58	17,536.16	105.7	5,000.00	4,000.00	27.75	2,827.52*	49.
3,917	Winslow	233,397.21	134,676.25	102.7	80,000.00	68,000.00	100.00	1,075.00*	41.
2,234	Winthrop	166,036.36	89,449.89	102.8	56,000.00	46,000.00		18,593.67*	51.60
34	Unity Plantation	3,191.89	1,291.38	121.1	100.00				56.
70,691	30	\$4,560,892.64	\$2,323,118.73	.102.2 Average	\$2,136,029.65	\$2,151,312.90	\$53,656.70	\$407,340.36	51.22 Average

\* Trust Funds legally invested.

KNOX COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
574	Appleton . . . . .	\$ 27,592.82	\$14,154.18	99.3	\$ 4,600.00	\$ 4,600.00		\$ 9,479.03*	60
3,606	Camden . . . . .	258,229.01	175,967.94	96.5	123,300.00	119,300.00		35,588.78	43.50
350	Cushing . . . . .	13,885.51	9,421.56	100	1,500.00	2,000.00		5,408.10*	52
742	Friendship . . . . .	23,120.42	18,111.93	104.6			\$210.00	1,551.66*	43
464	Hope . . . . .	41,583.22	13,571.75	97.4	1,000.00	10,390.58	2,141.08		50
89	Isle-au-Haut . . . . .	10,454.42	5,134.83	95.3		1,300.00			37.50
476	North Haven . . . . .	38,968.19	28,115.53	100	26,549.00	25,549.00		1,500.70*	39.60
574	Owl's Head . . . . .	24,242.91	16,171.03	111.2				1,060.30*	44
9,075	Rockland . . . . .	569,054.21	314,954.56	93.5	446,300.00	445,000.00	72,766.59	41,128.11	48
1,651	Rockport . . . . .	109,142.79	75,791.99	102.9	18,500.00	20,000.00		21,300.30*	53
579	South Thomaston . . . . .	25,383.89	11,744.60	108.5	3,000.00	2,900.00		6,648.78*	56
2,108	St. George . . . . .	71,563.16	42,242.72	98.6	10,000.00	9,500.00		11,295.89*	65
2,214	Thomaston . . . . .	152,213.11	91,073.97	96.7	42,100.00	35,300.00		88,375.56	52
1,060	Union . . . . .	45,507.28	29,235.55	85.6	12,750.00	11,750.00	40.00	20,569.88*	53
1,843	Vinalhaven . . . . .	74,045.07	47,388.36	91.2	5,000.00	2,000.00	1,860.20	3,132.20*	57.50
1,429	Warren . . . . .	64,095.88	40,669.47	106.1	23,000.00	29,700.00		41,698.75*	58
615	Washington . . . . .	35,436.04	21,441.75	93.2	9,420.75	8,140.63	5,539.04	2,628.36	90
156	Matinicus Isle Pl. . . . .	3,621.15	1,972.65	100.5			54.50	383.52	40
27,605	18	\$1,588,139.08	\$957,164.37	98.9 Average	\$727,019.75	\$727,430.21	\$82,611.41	\$291,749.92	52.34 Average

\*Trust Funds legally invested.

LINCOLN COUNTY—MUNICIPAL YEAR 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
294	Alna . . . . .	\$19,525.35	\$11,231.02	90.1	\$ 6,100.00	\$ 6,400.00			61
1,345	Boothbay . . . . .	94,698.63	60,110.31	97.7	30,500.00	29,000.00	\$8,384.29	\$6,112.36 *	62
2,076	Boothbay Harbor . . . . .	136,741.27	92,174.50	101.1	33,400.00	33,800.00	9,000.00		40
322	Bremen . . . . .	22,718.34	12,622.46	101.4	7,400.00	7,400.00	503.00	1,448.93 *	53
1,413	Bristol . . . . .	75,879.54	46,659.52	98	4,209.54	2,000.00		4,923.68 *	48.60
825	Damariscotta . . . . .	60,204.18	39,432.15	104.5	30,000.00	28,165.00		1,947.58 *	50
629	Dresden . . . . .	20,251.20	13,553.95	94	13,250.00	13,250.00			46
367	Edgecomb . . . . .	26,606.34	15,284.21	97.8	1,000.00	2,000.00			56
888	Jefferson . . . . .	44,184.08	26,147.89	103.2	19,000.00	17,000.00		31,795.08 *	64
914	Newcastle . . . . .	50,191.32	34,348.04	108.1	14,000.00	14,000.00		8,307.87 *	53
599	Nobleboro . . . . .	23,313.04	17,465.24	96.6	16,350.85	17,317.50		700.00 *	58
229	Somerville . . . . .	12,270.70	5,663.17	93.3	600.00	400.00	1,770.47		94
563	South Bristol . . . . .	39,230.90	31,816.70	95.5	10,000.00	7,000.00		794.54 *	45
412	Southport . . . . .	80,112.59	44,710.09	98.8		17,900.00		265.27 *	39.50
2,311	Waldoboro . . . . .	112,481.50	66,232.65	109.8	31,532.40	28,800.00	114.50	2,065.99 †	61
108	Westport . . . . .	12,426.86	6,697.40	95.1					40
908	Whitefield . . . . .	32,186.77	21,331.12	94.1	6,000.00	5,000.00		5,562.04 *	52.50
1,186	Wiscasset . . . . .	64,872.86	46,638.12	100.8	2,500.00	2,000.00		3,242.74 *	47.40
109	Monhegan Plantation . . . . .	5,365.57	4,844.34	97.5					28
15,498	19	\$933,261.04	\$596,962.88	98.7 Average	\$225,842.79	\$231,432.50	\$19,772.26	\$67,166.08	52.56 Average

\*Trust Funds legally invested.

†All invested, but some securities are illegal for trust funds.

DEPARTMENT OF AUDIT

## OXFORD COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
783	Andover . . . . .	\$38,187.58	\$28,464.10	87.5	\$25,354.15	\$26,379.15	\$ 63.00	\$2,985.00	54.00
2,025	Bethel . . . . .	106,512.41	62,409.68	99.2	15,700.00	12,900.00	8,948.89	3,295.92 *	46.50
688	Brownfield . . . . .	54,880.86	24,304.55	107.8	7,070.46	5,210.00	1,967.89	3,105.54	76.00
969	Buckfield . . . . .	48,016.27	26,777.60	90	15,104.00	14,104.00		4,518.50 *	53.00
96	Byron . . . . .	11,879.97	8,116.26	91	3,000.00	3,000.00		193.52 *	50.00
767	Canton . . . . .	51,526.96	26,978.04	112.4	26,250.00	27,550.00	1,021.23	4,653.42 *	72.00
474	Denmark . . . . .	43,625.38	22,438.01	102.3	7,800.00	5,800.00		5,049.94 *	61.00
1,518	Dixfield . . . . .	71,611.98	47,652.35	100	23,000.00	15,525.00		8,574.00	50.00
1,582	Fryeburg . . . . .	82,888.18	53,032.11	96.2	1,500.00			16,443.47 *	53.00
222	Gilead . . . . .	10,500.60	7,653.74	59.6	7,500.00	8,800.00		2,076.91	48.00
548	Greenwood . . . . .	33,335.53	20,076.77	67.8	5,000.00	8,000.00		1,437.15	62.00
170	Hanover . . . . .	7,860.81	5,533.35	101.4	500.00	500.00	21.00	200.00 *	45.00
432	Hartford . . . . .	33,758.74	14,811.90	117.3	3,500.00	6,750.00	180.00	2,051.63	57.00
791	Hebron . . . . .	32,327.16	15,419.31	96.2				1,681.66	53.90
814	Hiram . . . . .	71,246.39	29,252.74	101.5	8,000.00	9,000.00	284.88		60.00
645	Lovell . . . . .	46,502.37	31,838.50	98.7				4,440.93	32.60
4,761	Mexico . . . . .	158,720.12	99,530.17	92.5	69,840.00	67,840.00	15,997.32	100.00 *	74.00
188	Newry . . . . .	17,677.57	9,906.93	109.4	2,500.00	1,000.00	50.44		39.00
3,145	Norway . . . . .	304,019.00	122,685.68	96.5	82,750.00	85,893.01		4,648.16 *	63.40
1,125	Oxford . . . . .	46,007.19	30,258.60	92.9	12,800.00	11,600.00		2,458.44 *	52.00
3,761	Paris . . . . .	206,275.14	116,541.05	100.2	64,970.00	73,970.00		10,207.64 *	50.00
826	Peru . . . . .	52,435.58	37,037.91	101.7	27,625.00	24,625.00		1,655.92	49.00
883	Porter . . . . .	44,404.71	20,068.97	96.7	11,000.00	10,000.00	1,110.15	60,609.65	72.00
310	Roxbury . . . . .	21,884.30	10,520.22	115.8	8,000.00	10,105.00	1,047.66		59.00
8,726	Rumford . . . . .	846,124.20	381,662.44	95.0	291,500.00	319,000.00	67,671.58	11,105.00	59.00
164	Stoneham . . . . .	15,683.67	7,528.20	97.6	1,000.00	2,000.00		400.00 *	45.00
161	Stow . . . . .	8,259.99	6,008.35	98.6			50.35	427.60 *	46.00
567	Sumner . . . . .	27,257.02	17,343.24	91.3	8,200.00	7,700.00	1,549.18	4,529.00	59.00
189	Sweden . . . . .	16,774.72	9,094.34	97.3				1,474.43	58.50
166	Upton . . . . .	11,318.31	7,712.16	100.7				10,223.87 *	58.00
743	Waterford . . . . .	57,089.92	26,636.66	98.1		6,187.00	495.45	12,371.86 *	54.00
848	Woodstock . . . . .	47,776.75	30,179.41	102.9	7,939.17	6,181.37		6,209.72	58.00
90	Lincoln Plantation . . . . .	23,966.27	17,465.21	90					29.00
83	Magalloway Plantation . . . . .	15,784.10	10,818.64	40.2		3,500.00			40.00
111	Milton Plantation . . . . .	6,590.28	4,540.04	102.8			142.71	105.78 *	84.00
39,371	35	\$2,672,710.03	\$1,390,297.23	95.7 Average	\$737,402.78	\$773,119.53	\$100,601.73	\$187,234.66	54.94 Average

\*Trust Funds legally invested

PENOBSCOT COUNTY—MUNICIPAL YEAR 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
209	Alton	\$ 14,052.47	\$ 5,530.37	106.7	\$ 800.00	\$ 500.00	\$ 1,755.62		76
28,749	Bangor	2,122,424.74	1,157,927.14	99.6	738,500.00	636,000.00	44,031.41	\$277,688.11	40.30
721	Bradford	24,841.39	14,171.19	96.4	9,000.00	10,500.00	13.55	3,291.71	51
671	Bradley	29,127.83	19,171.96	100.4	7,037.50	5,362.50	3,374.90	23,978.41*	80
6,329	Brewer	450,461.25	242,688.72	106.4	204,000.00	246,000.00	26,381.69	30,868.12*	48
301	Burlington	15,101.70	6,859.82	95.4	750.00	2,100.00	1,249.34	531.70*	46
881	Carmel	31,003.86	16,936.82	101.1	13,500.00	14,350.00	35.47	4,616.05*	48
716	Charleston	32,299.82	19,016.50	106.8	16,000.00	15,000.00	9,434.23	1,200.00	57
253	Chester	10,618.04	6,033.40	108.6			5,565.93	100.00*	93
156	Clifton	13,542.05	5,212.94	96.3	500.00	1,250.00	70.08	208.25*	84
1,485	Corinna	59,037.03	40,517.49	87.2	31,545.00	36,320.00	269.74	64,250.00*	49
931	Corinth	32,931.34	22,652.88	97.5	5,300.00	4,000.00	14.25	8,950.00	48
4,063	Dexter	215,913.32	110,266.81	99.4	80,720.00	76,500.00	17,388.13	44,092.84*	49.60
538	Dixmont	28,450.18	13,206.55	111.9	5,000.00	5,000.00		6,349.45*	66
1,593	East Millinocket	83,078.80	85,313.85	88.9	42,000.00	39,000.00	8,739.36	4,725.00*	55
487	Eddington	19,153.12	12,530.78	101.2			70.11	907.19*	52
45	Edinburgh	4,472.41	2,853.36	82.7		1,725.00		1,219.19	56
1,138	Enfield	39,056.55	25,735.31	105.1	1,000.00	2,839.50	1,390.75	150.00	54
418	Etna	18,930.57	9,203.25	100	1,981.29	635.00		2,245.00	70
773	Exeter	42,212.00	20,798.92	113.2	13,325.00	12,900.00	1,323.50	7,919.93	70
673	Garland	34,699.87	19,039.32	92	10,200.00	9,200.00	4,114.72	6,009.00	75
357	Garburn	22,150.85	12,071.16	109.5	3,500.00	3,900.00	1,877.90	5,590.95	63
378	Greenbush	16,040.89	10,392.94	83.5	291.00	800.00	5,015.94	900.00	110
119	Greenfield	9,647.63	5,208.01	93.9	650.00	650.00	629.78	2,000.00	72
2,417	Hampden	103,212.61	45,462.70	93.3	21,250.00	45,300.00	20,077.85	17,320.45*	50
1,204	Hermont	48,720.27	27,823.10	111.5	10,300.00	14,285.00	549.00	6,822.81*	52
543	Holden	27,405.49	15,608.45	103.4	4,000.00	3,500.00	334.58	1,027.05*	62
1,605	Howland	64,494.63	37,155.54	91.1	30,000.00	25,000.00			45
363	Hudson	16,009.96	9,291.16	108.1	5,401.93	5,050.00	663.75	1,950.00	73
397	Kenduskeag	17,614.54	9,117.65	109.2		500.00	1,876.50	2,236.99	56
468	Lagrange	25,125.37	14,126.47	98.1	1,584.64			4,105.52*	59
669	Lee	34,635.91	17,754.92	92.1	14,861.83	27,916.81	197.02	1,400.00	80
596	Levant	27,530.09	14,930.69	88	6,912.25	8,412.25	327.57	524.13*	70
2,970	Lincoln	133,000.54	97,460.03	99.4	33,700.00	38,700.00	2,473.25	8,870.33	66
161	Lowell	10,176.57	5,172.79	105.5				1,550.00	65
461	Mattawamkeag	36,651.03	20,709.00	100.1	4,500.00	37,000.00		4,568.56*	60
116	Maxfield	7,079.33	2,410.64	108.6	809.16	436.41		4,472.97	72
406	Medway	35,205.04	26,921.66	85.1	16,000.00	13,550.00	5,283.22		80

\* Trust Funds legally invested.

DEPARTMENT OF AUDIT

## PENOBSCOT COUNTY—MUNICIPAL YEAR, 1938-1939 (Concluded)

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
1,203	Milford . . . . .	48,227.14	37,810.64	96.4	29,000.00	30,400.00	13,301.27	700.92*	62
5,830	Millinocket . . . . .	410,199.11	279,953.12	99.1	120,000.00	110,000.00	1,600.60	200.00*	70
551	Newburg . . . . .	22,140.95	11,796.48	73.9	2,680.00	3,500.00	806.99	28,550.00*	58
1,731	Newport . . . . .	97,841.91	52,911.43	96.9	50,800.00	47,500.00	262.60	7,225.00	46
7,266	Old Town . . . . .	330,042.01	218,175.18	97.3	277,000.00	289,000.00	3,920.67		53
3,338	Orono . . . . .	160,253.71	102,843.14	98.9	77,500.00	80,727.75	1,832.73	9,796.27	47.60
1,167	Orrington . . . . .	53,713.04	30,383.76	108.9	7,111.08	5,333.31	1,508.00	11,125.63	57
1,325	Passadumkeag . . . . .	10,271.16	6,182.50	98.5			251.41		73
1,278	Patten . . . . .	33,373.80	37,937.15	93.7	17,240.40	18,715.47	36,271.23	4,280.34	66
468	Plymouth . . . . .	25,707.24	12,720.19	99.2	3,500.00	4,500.00		1,950.00	66
330	Prentiss . . . . .	17,981.02	9,537.02	96.3			10,593.65	300.00	110
451	Springfield . . . . .	17,611.21	11,938.79	99.7	6,679.24	6,679.24	8,000.99	100.00*	113
420	Stetson . . . . .	23,839.14	9,676.74	99.2	3,000.00	5,750.00	3,732.88	5,790.93	58
568	Veazie . . . . .	41,196.54	22,593.83	102.3	10,000.00	17,250.00	67.67	7,504.79*	38.50
560	Winn . . . . .	32,607.13	18,855.00	100.5	825.00	835.00	1,263.21	1,239.47	100
115	Woodville . . . . .	10,450.10	5,618.11	95.9			893.53	9,737.50*	57
110	Drew Plantation . . . . .	6,171.85	3,484.70	90.9			2.80	200.00*	50
53	Grand Falls Plantation . . . . .	5,262.90	2,559.61	100.1					45
495	Kingman Plantation (No report)								
60	Lakeville Plantation . . . . .	7,405.17	4,276.73	95.9					29
210	Mt. Chase Plantation (No report)								
41	Seboeis Plantation . . . . .	5,595.07	2,233.38	100.6			24.00		21
600	Stacyville Plantation (No report)								
90	Webster Plantation . . . . .	2,861.95	2,314.60	96					46
293	Carroll Plantation . . . . .	13,304.38	7,174.99	95.7	2,000.00	2,000.00	1,230.00		80
91,913	60	\$5,332,165.62	\$3,118,807.38	98.6 Average	\$1,942,255.32	\$1,966,373.24	\$250,093.37	\$641,340.56	62.48 Average

\*Trust Funds legally invested.

PISCATAQUIS COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
524	Abbot . . . . .	\$ 37,060.33	\$14,077.83	102.1	\$ 1,000.00	\$ 3,500.00	\$4,466.66	\$1,925.00	79
391	Atkinson . . . . .	26,758.21	13,569.80	86.5	16,673.00	31,511.27	169.18	4,575.00*	66
104	Blanchard . . . . .	10,226.33	5,660.12	103.6	1,250.00	1,000.00		1,282.25*	55
43	Bowerbank . . . . .	6,950.81	4,533.96	97.9	900.00	1,100.00		4,172.67*	32
1,911	Brownville . . . . .	74,000.93	49,158.13	97.8	36,000.00	39,000.00	3,606.49	5,175.00*	49.60
3,742	Dover-Foxcroft . . . . .	196,435.73	136,596.28	108.8	41,000.00	33,000.00		27,547.23*	48.50
1,614	Greenville . . . . .	86,754.27	45,401.49	96.7	3,000.00	4,000.00		5,850.16	51
1,735	Guilford . . . . .	93,821.12	50,980.37	108.4	35,500.00	26,450.00		2,269.75*	53.90
251	Medford . . . . .	16,649.99	7,252.35	116.2	1,300.00	700.00		150.00*	86
2,910	Milo . . . . .	158,051.78	103,002.84	104.4	81,320.15	69,320.15	9,560.10	4,600.00*	55
1,181	Monson . . . . .	38,785.92	24,929.63	96.7	4,925.00	5,925.00	6,750.00	3,524.00	57
284	Orneville . . . . .	20,774.59	8,221.32	103.5	3,800.00	3,800.00	1,382.13		91.50
538	Parkman . . . . .	26,490.90	17,430.53	93.4	11,152.05	11,752.05	2,450.04	1,787.00*	66.40
1,225	Sangerville . . . . .	72,548.85	39,249.93	123.1	42,000.00	33,000.00	1,377.69	6,400.00*	70
357	Sebec . . . . .	31,611.77	12,524.44	101.8	3,000.00	4,000.00		410.68*	41
197	Shirley . . . . .	13,007.90	8,092.16	96.9	300.00			2,745.61*	59
349	Wellington . . . . .	22,316.60	9,872.88	98.9	9,409.70	9,409.70			80
67	Williamsburg . . . . .	7,033.44	4,376.60	84.4	3,000.00	2,823.00	599.23		54
173	Willimantic . . . . .	17,376.73	8,548.64	97.0	2,857.23	3,132.50	282.38	1,823.79	66
61	Barnard Plantation . . . . .	8,271.26	4,235.29	98.1	1,100.00	1,050.00			46
77	Elliottsville Plantation . . . . .	9,714.33	7,447.62	96.5					30
50	Kingsbury Plantation . . . . .	11,783.15	5,216.76	100.8	747.00	1,247.00			50
57	Lakeview Plantation . . . . .	5,053.85	2,626.10	99.6					18.50
17,841	23	\$991,478.79	\$583,005.07	100.57 Average	\$300,234.13	\$285,720.67	\$30,643.90	\$74,238.14	56.75 Average

\*Trust Funds legally invested.

DEPARTMENT OF AUDIT

## SAGADAHOC COUNTY—MUNICIPAL YEAR, 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
135	Arrowsic . . . . .	\$ 7,909.21	\$ 3,058.83	91.4					48
9,110	Bath . . . . .	677,529.96	366,384.64	97.6	\$471,000.00	\$461,000.00	\$86,278.12	\$316,789.15*	45
568	Bowdoin . . . . .	33,173.47	16,851.00	96.5			765.00	2,655.16	60
904	Bowdoinham . . . . .	49,009.48	25,718.66	107.8	6,300.00	5,300.00	3.60	15,650.35*	55
361	Georgetown . . . . .	45,400.68	18,151.12	105.7	16,950.00	17,000.00		378.35	43
801	Phippsburg . . . . .	49,935.60	37,657.64	99.1	18,232.53	18,200.00	945.44	1,396.94	56
1,964	Richmond . . . . .	78,444.75	67,344.61	89.9	57,500.00	54,500.00	15,031.42	13,541.83	68
2,111	Topsham . . . . .	102,218.68	66,006.35	112.2	58,100.00	48,100.00		5,780.25	39.50
277	West Bath . . . . .	24,394.82	11,453.10	99.9	500.00	2,000.00	1,534.92	2,378.08*	38
671	Woolwich . . . . .	36,894.55	26,579.50	96.8	9,700.00	9,700.00	4,834.99	789.18*	62
16,902	10	\$1,104,911.20	\$639,205.45	99.6 Average	\$638,282.53	\$615,800.00	\$109,393.49	\$359,359.29	51.45 Average

\*Trust Funds legally invested.



SOMERSET COUNTY—MUNICIPAL YEAR 1938-1939

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
2,237	Anson	\$96,691.61	\$62,456.95	109	\$28,800.00	\$20,000.00		\$4,895.00	65
738	Athens	37,419.01	21,161.47	101.1	10,355.00	8,355.00			66
1,590	Bingham	56,902.91	32,476.44	100.3	37,774.68	36,099.68	4,637.56	4,400.00*	41
324	Cambridge	13,589.70	7,623.22	100	12,230.00	13,132.40		1,102.00	51
714	Canaan	34,853.20	17,801.05	99.6	9,700.00	9,700.00	468.65	6,527.27*	54
569	Cornville	30,527.78	17,503.96	96.3	11,000.00	12,000.00		2,570.29*	54
415	Detroit	16,977.73	9,434.94	97.4	1,600.00	800.00		2,015.00	49
393	Embden	28,038.69	15,572.19	100		1,000.00	36.00	3,244.02*	48
5,329	Fairfield	269,514.24	154,680.96	97.4	116,857.00	113,263.40		26,036.38*	56
792	Harmony	38,809.19	23,873.74	100	37,800.00	40,200.00	507.34	1,181.00	71
1,155	Hartland	61,428.56	34,494.85	97.8	53,900.00	50,600.00		3,646.70*	62
3,956	Madison	224,273.43	143,037.41	99.7	110,871.25	89,700.06	2,784.79	8,910.59*	41
408	Mercer	20,964.73	11,366.57	92	6,500.00	5,500.00		4,416.22*	75
1,469	Moscow	74,037.75	54,595.15	100	3,150.00	1,600.00		200.00*	19
818	New Portland	52,582.78	25,990.34	102.3	13,006.00	11,020.93	2,979.90	2,946.00	86
1,478	Norridgewock	54,807.12	47,496.10	93.4	54,888.64	56,939.72	13,032.84	8,876.71	66.60
887	Palmyra	44,853.27	25,858.74	95.9	18,276.44	19,490.00		4,428.57	68
3,075	Pittsfield	189,369.26	109,313.84	98.2	88,500.00	86,000.00		26,098.62	58
394	Ripley	19,800.37	8,912.74	113.6	13,973.65	13,440.05		1,743.65	49
1,018	St. Albans	51,657.14	21,774.00	103.3	6,000.00	13,408.00	150.10	6,490.53*	60
6,431	Skowhegan	448,546.54	247,514.76	97	129,000.00	109,000.00	2,849.66	101,176.52*	48
374	Smithfield	32,365.07	14,993.18	90.9	6,650.00	6,650.00		1,113.61*	53
852	Solon	51,501.24	28,858.41	100	17,753.37	16,253.37		38,125.94*	66
474	Starks	26,501.79	14,487.52	100.4			154.29	1,639.02*	64
114	Brighton Plantation	13,862.01	6,167.65	98.9			29.70	627.37*	54
169	Caratunk Plantation	11,373.50	9,013.07	100		1,000.00		500.00*	46
250	Concord Plantation	16,782.02	9,196.56	113.4	14,728.64	10,577.83			82
82	Dead River Plantation	11,212.60	6,550.70	93.9	500.00	1,500.00			38
29	Dennistown Plantation	7,423.86	4,308.38	98.9			977.25		24
179	Flagstaff Plantation	14,532.60	8,870.86	94.1		4,000.00	1.00		64
61	Highland Plantation	6,755.22	3,351.86	73	5,000.00	2,000.00	489.86		103
1,094	Jackman Plantation	38,510.62	24,279.51	98.3	9,800.00	13,700.00		23.21	50
166	Lexington Plantation	13,907.28	6,233.27	106.5	2,900.00	2,600.00	1,693.75		83
277	Moose River Plantation	14,575.97	9,433.66	99.8					49
104	Pleasant Ridge Plantation	65,748.92	54,466.08	100	5,000.00		39.50		19
136	The Forks Plantation	10,413.38	5,238.71	99.1				100.00*	32
119	West Forks Plantation	15,483.56	5,507.72	99.6		5,800.00			28
38,690	37	\$2,216,594.65	\$1,303,896.54	98.94 Average	\$827,514.67	\$775,330.44	\$31,079.51	\$263,034.22	55.20 Average

\*Trust Funds legally invested.

DEPARTMENT OF AUDIT

## WALDO COUNTY—MUNICIPAL YEAR, 1938-1939

TWENTIETH REPORT

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
4,993	Belfast	\$254,689.95	\$175,579.63	92.2	\$532,020.00	\$543,020.00		\$167,097.90†	53.00
227	Belmont	11,228.89	6,319.56	93.9	3,628.11	3,628.11	\$ 350.32	122.38*	60.00
729	Brooks	49,811.00	19,882.10	104.7	21,800.00	22,700.00	1,745.47	2,450.00	66.00
664	Burnham	36,138.82	17,436.75	106.8	23,559.18	25,467.20	5,965.48	1,314.13*	56.00
468	Frankfort	27,677.27	16,885.14	97.0	13,000.00	12,000.00	4,204.09	5,543.54*	60.00
422	Freedom	16,737.41	12,052.50	98.7	3,000.00	2,000.00	2,141.22		68.00
697	Islesboro	111,704.31	58,770.47	98.9	45,399.03	46,800.00		195.34*	56.00
241	Jackson	15,790.07	8,471.11	85.6	5,211.84	4,661.84	5,014.24	650.00	69.00
509	Knox	25,884.02	12,064.10	125.5	4,600.00	3,500.00	1,157.08	502.33	70.00
516	Liberty	29,635.27	15,115.76	96.0	6,575.00	6,775.00		722.99*	68.00
818	Lincolnton	35,881.50	22,183.59	91.1	6,182.77	5,000.00		3,696.77*	46.00
671	Monroe	36,851.87	18,848.71	107.0	3,536.97	2,136.97	207.50	300.00*	80.00
664	Montville	27,971.87	13,617.21	112.0	5,500.00	4,900.00		1,978.56*	73.00
288	Morrill	11,689.02	7,092.66	104.8					52.50
413	Northport	31,136.65	23,252.10	101.5	3,500.00	3,000.00		820.08*	40.00
513	Palermo	28,364.31	13,639.45	99.9	1,925.00	3,725.00		2,441.57*	65.00
388	Prospect	21,612.66	11,428.18	93.9			342.22		62.00
613	Searsmont	22,651.37	14,727.90	92.6	6,000.00	5,000.00	1,430.18		62.00
1,414	Searsport	65,208.65	50,203.52	99.4	13,000.00	12,000.00	489.75	39,199.57*	58.00
877	Stockton Springa	43,862.07	25,887.45	98.5	6,035.00	9,300.00	3,115.46		63.00
365	Swanville	15,348.13	9,401.79	98.6	3,000.00		47.25	7,944.13*	58.00
455	Thorndike	23,822.73	13,230.90	89.2				1,697.91*	60.00
651	Troy	34,683.25	16,171.68	118.8	10,000.00	6,000.00		24,154.75*	65.00
892	Unity	42,224.30	23,063.48	100.9			930.50	7,010.81*	44.00
362	Waldo	15,631.93	9,066.86	97.8	2,200.00	1,300.00	1,301.37	521.46*	62.00
1,437	Winterport	65,975.54	39,575.44	88.7	18,000.00	15,000.00	7,079.45	2,220.58*	70.00
20,287	26	\$1,102,212.96	\$653,948.04	99.75 Average	\$737,672.90	\$740,914.12	\$35,521.58	\$270,584.80	60.79 Average

\*Trust funds legally invested.

†All invested but some securities are illegal for Trust Funds.

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
867	Addison	\$ 34,176.36	\$17,646.15	103.6	\$ 11,000.00	\$ 12,750.00	\$187.80	\$ 1,590.24*	75.00
312	Alexander	15,029.78	5,651.65	124.2	2,744.70	3,244.70	337.53	1,909.70	50.00
2,017	Baylerville	170,856.49	115,353.68	101.0	20,000.00	4,000.00			49.00
204	Baring	9,739.09	3,784.49	165.8	1,000.00	1,000.00	707.95	950.00	82.00
521	Beals	12,284.46	6,968.34	95.8	5,000.00	5,000.00	184.58		60.00
240	Beddington	5,255.79	2,046.55	99.7	160.11	1,160.11	140.89	600.00	55.00
240	Brookton	6,546.44	4,076.60	115.2	1,500.00		536.45		61.00
5,470	Calais	320,399.78	156,117.29	95.9	229,606.58	212,606.58	67,734.39	82,633.70	54.00
65	Centerville	4,589.41	3,691.59	101.0	400.00	700.00	1,272.34	934.24	35.878
250	Charlotte	13,249.38	6,868.23	107.8	2,500.00	2,650.00		1,549.44	64.00
1,111	Cherryfield	39,841.43	22,084.02	103.4	1,000.00	4,000.00	15.00	408.34*	56.00
409	Columbia	15,859.07	9,780.75	86.4	1,000.00	3,000.00	3,480.73		71.00
583	Columbia Falls	21,021.93	11,361.48	100.4	6,150.00	5,150.00	246.57	1,179.54	63.50
153	Cooper	8,965.02	4,481.91	89.3	3,675.88	3,675.88	1,410.55	1,355.88*	56.60
120	Crawford	7,136.09	4,501.62	98.4	500.00	1,000.00	35.27	432.09*	51.00
492	Cutler	16,022.79	9,300.06	99.2			1,400.00	1,400.00	60.00
1,462	Danforth	56,170.19	32,336.36	102.1	21,500.00	20,000.00	2,450.93		85.00
62	Deblois	5,144.20	1,722.60	100.0	450.00	867.20		450.00	43.00
443	Dennysville	20,686.43	7,216.28	101.6	2,770.00	2,500.00	270.56	1,770.00	80.00
1,253	East Machias	42,053.79	26,611.36	103.4		1,000.00	2,261.07	2,230.17*	71.40
3,466	Eastport	122,515.83	107,064.56	100.4	62,000.00	62,000.00	138,229.11	18,408.18	98.00
862	Harrington	27,714.35	18,136.77	97.6	16,800.00	15,200.00	592.83	3,750.00	87.00
468	Jonesboro	18,433.29	9,418.51	99.2			83.21	489.00	61.40
1,634	Jonesport	37,312.89	34,786.34	100.3	3,549.83	1,549.83	678.45	2,530.35	62.50
2,983	Lubec	100,834.34	69,331.54	95.4	14,800.00	15,300.00		3,855.51	56.50
1,853	Machias	69,646.29	44,391.55	97.0	6,500.00	8,000.00	363.70	21,610.81*	61.00
825	Machiasport	26,674.61	13,491.42	98.1		2,000.00	1,820.37	50.00*	60.00
77	Marion	10,873.52	7,367.79	100.7					170.00
197	Marshfield	11,249.50	3,564.45	100.1		550.00	37.80		62.00
99	Meddybemps	4,757.87	3,109.48	111.1	1,800.00	1,600.00	2,518.29		72.00
1,207	Milbridge	44,937.41	24,891.35	99.9	13,081.50	17,081.50	1,970.14	1,000.00*	57.00
73	Northfield	11,878.99	5,012.12	98.6		2,000.00		142.45*	43.60
965	Pembroke	30,613.95	17,255.40	94.4	5,200.00	4,300.00	184.80	1,250.00*	58.00
992	Perry	26,460.58	12,084.55	97.6	2,900.00	2,400.00	536.40	2,200.00	53.00
984	Princeton	42,556.32	25,242.17	93.2	18,600.00	17,600.00	4,515.64	1,300.00	88.00
583	Robbinston	14,683.95	9,382.58	100.0	6,331.00	5,831.00	1,926.32	3,283.38*	53.00
108	Roque Bluffs	5,481.04	2,784.48	100.0				52.65*	57.00
684	Steuben	31,142.41	15,535.80	110.5	11,859.00	10,860.00	3,271.78	1,100.00*	60.00
46	Talmadge	4,225.82	2,496.37	98.3				2,033.91*	42.00
224	Topsfield	12,107.69	6,572.75	151.1	3,000.00	1,500.00	1,355.50		100.00
365	Trescott	15,225.80	6,407.68	101.2	2,368.00	2,000.00	443.71		77.00
713	Vanceboro	20,313.81	13,785.54	101.2	13,900.99	13,400.99	4,131.58	3,000.99	60.00
165	Waite	5,640.22	3,414.61	90.1		350.00	181.22	2,160.00	49.00
170	Wesley	8,361.34	4,355.36	105.9	1,000.00	1,000.00	2,801.56	2,300.00*	60.00
327	Whiting	9,179.54	6,809.78	95.1				2,254.12	39.00
229	Whitneyville	10,023.72	5,298.11	98.4	500.00	600.00	153.00		56.00
89	Codyville Plantation	6,339.67	3,482.77	113.4	500.00	500.00			54.00
240	Grand Lake Stream Pl.	11,837.59	7,255.88	119.0		7,100.00			47.00
73	No. 14 Plantation	5,464.55	3,065.90	99.9					41.00
88	No. 21 Plantation	6,622.44	2,515.21	100.2					35.00
36,861	50	\$1,578,137.25	\$939,911.83	103.2 Average	\$496,997.59	\$477,027.79	\$248,468.02	\$172,164.69	62.86 Average

\* Trust Funds legally invested.

## YORK COUNTY—MUNICIPAL YEAR, 1938-1939

TWENTY-THIRD REPORT

Pop. 1930	Municipality	Cash Expenditures	Tax Commitment	% Total Collections All Years	BONDS AND NOTES		Misc. Accounts Payable	Trust Funds	Tax Rate per \$1,000.00
					Debt Start of Year	Debt Close of Year			
449	Acton . . . . .	\$ 32,297.04	\$ 18,077.50	98	\$ 3,261.60	\$ 4,100.00		\$ 319.67*	50.00
883	Alfred . . . . .	43,349.58	32,437.96	89.1	21,383.30	20,200.00	\$2,678.05		58.00
1,961	Berwick . . . . .	140,035.44	63,049.62	93.3	57,400.00	63,200.00		29,819.49*	59.50
17,633	Biddeford . . . . .	1,287,187.02	711,648.40	116.6	749,000.00	635,500.00	102,083.88	15,059.68*	49.00
1,574	Buxton . . . . .	122,453.88	66,947.34	101.9	25,000.00	20,000.00	29.00	15,327.18	40.60
758	Cornish . . . . .	40,562.45	21,134.45	96.8	434.72	934.72	725.00		63.00
379	Dayton . . . . .	27,971.82	12,831.30	108.1	2,000.00	1,000.00		366.23*	43.00
1,462	Eliot . . . . .	92,866.38	55,137.03	96.3	11,000.00	8,750.00		24,546.62*	30.00
1,034	Hollis . . . . .	90,753.11	47,292.93	100.5	19,800.00	19,045.14		1,327.05*	45.00
3,302	Kennebunk . . . . .	292,927.73	133,196.68	102.1	32,800.00	117,000.00		1,078.93*	44.00
1,284	Kennebunkport . . . . .	156,757.87	104,436.31	100.3	41,500.00	39,000.00	7,809.37		54.00
4,400	Kittery . . . . .	195,091.77	132,611.53	90.2	52,475.00	51,000.00		8,892.19*	54.50
1,148	Lebanon . . . . .	74,955.95	35,013.41	101.8	5,000.00	7,100.00	892.00	33,893.17*	49.00
1,199	Limerick . . . . .	52,525.42	30,585.39	71.2	19,500.00	33,600.00	18.05	525.78*	56.00
747	Limington . . . . .	50,020.36	28,928.54	103.7					67.00
370	Lyman . . . . .	35,406.76	18,274.00	102.5	15,652.48	15,784.81	1,226.12	19,705.62*	52.00
456	Newfield . . . . .	41,388.07	15,956.74	103.1	6,616.67	8,423.34		12,806.66	61.00
1,540	North Berwick . . . . .	71,270.00	49,661.32	94.7	6,000.00	6,842.00	11,338.45	43,778.79	64.20
545	North Kennebunkport . . . . .	37,429.10	20,753.53	96.2	7,000.00	6,000.00	859.78	200.00*	64.00
1,620	Old Orchard Beach . . . . .	339,171.32	192,542.21	95.1	189,300.00	198,300.00	1,598.12		43.00
897	Parsonsfield . . . . .	60,061.32	28,856.16	101.5	7,000.00	5,000.00	3.60	11,185.49*	65.00
7,233	Saco . . . . .	629,746.50	335,794.27	102	320,000.00	371,500.00	43,469.28		48.00
13,392	Sanford . . . . .	1,031,918.16	534,757.19	89.2	301,450.00	407,000.00		57,713.29*	52.60
530	Shapleigh . . . . .	40,977.25	20,582.22	102.6	3,410.84	5,628.19	249.35	32,971.85*	52.00
2,650	South Berwick . . . . .	131,058.12	75,950.71	104	48,000.00	44,000.00	5,036.28		61.50
914	Waterboro . . . . .	56,559.68	33,329.83	95.5	27,000.00	25,000.00	38.70	1,295.68*	58.00
2,036	Wells . . . . .	280,061.55	155,898.53	100.2	115,877.86	127,548.00	1,779.78	500.00*	51.40
2,532	York . . . . .	264,141.12	203,364.57	97.4	64,700.00	40,320.00	26.00	19,431.00*	49.00
72,928		\$5,718,964.77	\$3,179,049.67	98.34 Average	\$2,152,562.47	\$2,281,776.20	\$179,860.81	\$330,744.37	53.01 Average

\*Trust Funds legally invested.